



Republic of the Philippines  
PROVINCE OF NEGROS OCCIDENTAL  
Old Capitol Building, Bacolod City  
Tel. No. 707-8075 (Admin) \* 435-7698 (Board Member) \* 709-0121 (Legislative Division)  
OFFICE OF THE SANGGUNIANG PANLALAWIGAN

**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 21<sup>ST</sup> DAY OF  
OCTOBER, 2025**

**PRESENT:**

Hon. Genaro G. Alvarez, IV	Presiding Officer Pro Tempore
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. Hope Marey B. Depasucat	Member - 3 <sup>rd</sup> District
Hon. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</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. Hadji P. Trojillo	Member - 5 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

**ON OFFICIAL BUSINESS:**

Hon. Jose Benito A. Alonso	Vice-Governor/Presiding Officer
Hon. Nicholas M. Yulo	Member - 4 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Julius Martin D. Asistio	Member - PCL Rep.

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**RESOLUTION NO. 1093**  
Series of 2025

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-002 OF  
THE CITY OF KABANKALAN, NEGROS OCCIDENTAL ENTITLED: "AN  
ORDINANCE ENACTING SUPPLEMENTAL BUDGET NO. 02 FOR CALENDAR  
YEAR 2025 FROM GOVERNMENT EQUITY (2024 SURPLUS) AMOUNTING TO  
TWO HUNDRED ELEVEN MILLION SEVEN HUNDRED TWENTY THOUSAND  
PESOS (P211,720,000.00)**

**WHEREAS**, thereby presented to the Sangguniang Panlalawigan for appropriate action is Appropriation Ordinance No. 2025-002 of the City of Kabankalan, Negros Occidental entitled: "AN ORDINANCE ENACTING SUPPLEMENTAL BUDGET NO. 02 FOR CALENDAR YEAR 2025 FROM GOVERNMENT EQUITY (2024 SURPLUS) AMOUNTING TO TWO HUNDRED ELEVEN MILLION SEVEN HUNDRED TWENTY THOUSAND PESOS (P211,720,000.00);

**WHEREAS**, the pre-review shows substantial compliance with the same law, the Implementing Rules and Regulations, Budget Operations Manual for Local Government Units, 2023 Edition and with implementing circulars and other issuances;

**WHEREAS**, the same is recommended for approval and declared operative in its entirety effective August 28, 2025 subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following condition and reminder;



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1. *The use of the Local Disaster Reduction Management Trust Fund shall be in accordance with Section 3 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) 10121, which states that "Special Trust Fund – Unexpended LDRRMF shall accrue to a special trust fund solely for the purpose of supporting disaster risk reduction and management purpose of supporting disaster risk reduction and management activities of the LDRRMCs within the next five (5) years. Any such amount still not fully utilized after the five (5) years shall revert back to the general fund and will be available for other social services to be identified by the local Sanggunian";*
2. *The payment of prior years' expenses shall be in accordance with the provisions of Sec. 340 of the LGC of 1991, which states that: "Accounting for Obligations. – All lawful expenditures and obligations incurred during a fiscal year shall be taken up in the accounts of that year";*
3. *The grant of Terminal Leave Benefits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC Memorandum Circular No. 41, s. 1998 Budget Circular No. 2023-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;*
4. *The payment of Honorarium to city 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 provisions of Budget Circular Nos. 2004-5A and 2007-3 date October 7, 2005 and November 29, 2007, respectively of the DBM;*
5. *The grant of Medical Allowance shall be pursuant to Budget Circular No. 2024-6 dated December 12, 2024 of the Department of Budget and Management; and*
6. *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 No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023, of the Department of Budget and Management (DBM);*

**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. Laurence Marxlen J. de la Cruz, unanimously seconded by all members present;

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 2025-002 of the City of Kabankalan, Negros Occidental entitled: "AN ORDINANCE ENACTING SUPPLEMENTAL BUDGET NO. 02 FOR CALENDAR YEAR 2025 FROM GOVERNMENT EQUITY (2024 SURPLUS) AMOUNTING TO TWO HUNDRED ELEVEN MILLION SEVEN HUNDRED TWENTY THOUSAND PESOS (P211,720,000.00);





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**RESOLVED FURTHER**, the accuracy of the statements/certification and other supporting documents contained in the supplemental budget as well as 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.

CERTIFIED CORRECT:

  
**HON. GENARO G. ALVAREZ, IV**  
Presiding Officer Pro Tempore

ATTESTED:

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