



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 3RD DAY FEBRUARY 2026

PRESENT:

Hon. Jose Benito A. Alonso	Vice-Governor/Presiding Officer
Hon. Laurence Marxlen J. de la Cruz	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Arthur Christopher D. Marañon	Member - 2 nd District
Hon. Atty. Hope Marey B. Depasucat	Member - 3 rd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Nicholas M. Yulo	Member - 4 th District
Hon. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

ABSENT:

Hon. Julius Martin D. Asistio (On-Leave)	Member - PCL Rep
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RESOLUTION NO. 0170
Series of 2026

RESOLUTION APPROVING MUNICIPAL ORDINANCE NO. 2025-209, SERIES OF 2025 OF THE MUNICIPALITY OF MOISES PADILLA, NEGROS OCCIDENTAL, AUTHORIZING THE REVERSION OF DORMANT AND OUTSTANDING ACCOUNTS PAYABLE UNDER “OTHER PAYABLES” AMOUNTING TO EIGHT MILLION EIGHT HUNDRED THIRTY ONE THOUSAND SEVEN HUNDRED FOURTEEN PESOS AND FIFTY FIVE CENTAVOS (P8,831,714.55) TO THE UNAPPROPRIATED SURPLUS OF THE GENERAL FUND OF THE MUNICIPALITY OF MOISES PADILLA, NEGROS OCCIDENTAL

WHEREAS, thereby presented for review and appropriate action of Sangguniang Panlalawigan of Negros Occidental is Municipal Ordinance No. 2025-209 of the Municipality of Moises Padilla, entitled: ***“AN ORDINANCE AUTHORIZING THE REVERSION OF DORMANT AND OUTSTANDING ACCOUNTS PAYABLE UNDER “OTHER PAYABLES” AMOUNTING TO EIGHT MILLION EIGHT HUNDRED THIRTY ONE THOUSAND SEVEN HUNDRED FOURTEEN PESOS AND FIFTY FIVE CENTAVOS (P8,831,714.55) TO THE UNAPPROPRIATED SURPLUS OF THE GENERAL FUND OF THE MUNICIPALITY OF MOISES PADILLA, NEGROS OCCIDENTAL”***;

WHEREAS, Section 56 of the 1991 Local Government Code provides that within three (3) days after the approval, the secretary to the sanggunian shall forward to the sangguniang



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(Page 2 of SP Resolution No. 0170, Series of 2026)

panlalawigan for review, copies of approved ordinances and resolutions approving the local development plans and public investment program formulated by the local development councils;

WHEREAS, the subject ordinance, which was enacted by the Sangguniang Bayan of the Municipality of Moises Padilla on December 22, 2025, authorizes the Reversion of Dormant and Outstanding Accounts Payable under “Other Payables” amounting to Eight Million Eight Hundred Thirty One Thousand Seven Hundred Fourteen Pesos and Fifty Five Centavos (₱8,831,714.55) to the Unappropriated Surplus of the General Fund and shall be in accordance with Commission on Audit (CoA) Circular No. 2023-008 dated August 17, 2023 and other pertinent CoA Circulars for the purpose;

WHEREAS, in view of the foregoing, the SP Committee on Finance, finding the same to be in order, deemed it best to approve the same;

NOW THEREFORE, on motion of Hon. Hadji P. Trojillo, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Municipal Ordinance No. 2025-209 of the Municipality of Moises Padilla, authorizing the reversion of dormant and outstanding accounts payable under “Other Payables” amounting to Eight Million Eight Hundred Thirty One Thousand Seven Hundred Fourteen Pesos and Fifty Five Centavos (₱8,831,714.55) to the Unappropriated Surplus of the General Fund of the Municipality of Moises Padilla, Negros Occidental.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JOSE BENITO A. ALONSO
Vice Governor

ATTESTED:


ATTY. MARK ANGEL O. ASCALON
Provincial Secretary

Copy for all concerned
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