



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 SANGGUNIAN PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIAN PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD ON THE 3RD DAY OF 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. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Nicholas M. Yulo	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

ABSENT (On Leave):

Hon. Julius Martin D. Asistio	Member - PCL Rep.
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RESOLUTION NO. 0187

Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-006 OF THE CITY OF KABANKALAN, NEGROS OCCIDENTAL, COVERING THE FY 2025 GENERAL FUND SUPPLEMENTAL BUDGET NO. 5 OF THE SAID CITY IN THE AMOUNT OF ONE HUNDRED THREE MILLION SEVEN HUNDRED TWELVE THOUSAND SEVEN HUNDRED NINETY SEVEN PESOS AND SIXTY SIX CENTAVOS (P103,712,797.66)

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2025 General Fund Supplemental Budget No. 5 of the City of Kabankalan, Negros occidental with a total appropriation of One Hundred Three Million Seven Hundred Twelve Thousand Seven Hundred Ninety Seven Pesos and Sixty Six Centavos (P103,712,797.66), enacted by the Sangguniang Panlungsod of the said city per Appropriation Ordinance No. 2025-006;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. 7160, otherwise known as the Local Government Code of 1991, Budget Operations Manual for Local Government Units, 2023 Edition, implementing circulars and other issuances, as pre-reviewed and endorsed by the Provincial Budget Office and the Local Finance Committee;

WHEREAS, in view of the foregoing, the SP Committee on Budget and Finance recommends approval of the same,

NOW, THEREFORE, on motion of Hon. Genaro G. Alvarez, IV and unanimously seconded by all the members present,



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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety effective December 26, 2025, the Appropriation Ordinance No. 2025-006 of the City of Kabankalan, Negros Occidental, subject to the posting requirements under Section 59 of the Local Government Code (LGC) of 1991 and subject further to the following conditions:

1. The items for Donations shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of the LGC of 1991;
2. The grant of the Service Recognition Incentive (SRI) shall be in accordance with the provisions of Budget Circular No. 2025-3 dated December 15, 2025 of the Department of Budget and Management;
3. The grant of Gratuity Pay for Contract of Service (COS) and Job Order (JO) Workers shall be in accordance with the provisions of Budget Circular No. 2025-4 dated December 16, 2025 of the Department of Budget and Management;
4. The utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under Joint Memorandum Circular (MC) No. 1 of the Department of Budget and Management (DBM), Department of Finance (DOF) and Department of Interior and Local Government (DILG) dated November 4, 2020 and 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 RA No. 7160;
5. The use of the Local Disaster Risk Reduction and Management Trust Fund shall be in accordance with Section 3 of the its Implementing Rules and Regulations (IRR) of Republic Act No. 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 activities of the LDRRMCs within the next five (5) years. Any such amount still not fully utilized after five (5) years shall revert back to the general fund and will be available for other social services to be identified by the local Sangguniang."*; and
6. The payment of prior years' expenses shall be in accordance with the provisions of Section 350 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 account of that year"*.

RESOLVED FURTHER, that this Resolution does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

RESOLVED FURTHERMORE, the accuracy of the statements/certifications and other supporting documents contained in this supplemental budget as well as observance with other existing laws, rules and regulations shall be the responsibility of the city government.



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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