



**COMMITTEE ON FINANCE AND BUDGET APPROPRIATION**  
**And**  
**COMMITTEE ON RULES, PRIVILEGES, LAWS AND ORDINANCES**

**JOINT COMMITTEE REPORT**  
**NO. FBA2-096-S-2026 (6<sup>TH</sup> SP)**

Office of the Sangguniang Panlungsod  
Received by: Jenot Pring  
Date: 25 FEB 2026  
3.1.1

**Subject: A RESOLUTION AUTHORIZING THE CITY TREASURER TO OPEN A TRUST FUND ACCOUNT WITH THE LAND BANK OF THE PHILIPPINES WHERE FUNDS FROM NATIONAL GOVERNMENT OFFICES AND OTHER CONCERNED AGENCIES INTENDED FOR THE RESOURCES EDUCATION VOCATIONAL INSTRUCTIONAL LIVELIHOOD LEARNING ACADEMIC (R.E.V.I.L.L.A.) CENTER WILL BE DEPOSITED TO SUPPORT ITS OPERATIONS, PROGRAMS AND LONG-TERM SUSTAINABILITY AND AUTHORIZING MS. SHIELA MAE GAYAMO AS THE PROCESSING OFFICER OF THE SAID CITY GOVERNMENT FACILITY. - PCR 376-2026 dated February 16, 2026**

Referred to the Joint Committee on the 30<sup>th</sup> Regular Session of the 6<sup>th</sup> Sangguniang Panlungsod the above-subject matter for appropriate action and recommendation.

**INFORMATION:**

The resolution sought to be approved by the Sangguniang Panlungsod consists of two (2) requests, to wit:

1. Authorizing the opening of a trust fund with the Land Bank of the Philippines intended for the Resources Education Vocational Instructional Livelihood Learning Academic (R.E.V.I.L.L.A.) Center where funds from National Government offices and other concerned agencies will be deposited.
2. Authorizing Ms. Shiela Mae Gayamo as the processing officer of the said city government facility.

**REFERENCE:**

For guidance, we quote hereunder the specific provisions of Republic Act 7160 otherwise known as the "Local Government of 1991" in relation to the above-subject matter:

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Republic of the Philippines  
Province of Cavite  
**CITY OF BACOOR**  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**



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**TITLE FIVE. - LOCAL FISCAL ADMINISTRATION**  
**CHAPTER 1 - GENERAL PROVISIONS**

SECTION 305. Fundamental Principles. - The financial affairs, transactions, and operations of local government units shall be governed by the following fundamental principles:

- (a) No money shall be paid out of the local treasury except in pursuance of an appropriations ordinance or law;
- (b) Local government funds and monies shall be spent solely for public purposes;
- (c) Local revenue is generated only from sources expressly authorized by law or ordinance, and collection thereof shall at all times be acknowledged properly;
- (d) All monies officially received by a local government officer in any capacity or on any occasion shall be accounted for as local funds, unless otherwise provided by law;

**(e) Trust funds in the local treasury shall not be paid out except in fulfillment of the purpose for which the trust was created or the funds received;**

**(f) Every officer of the local government unit whose duties permit or require the possession or custody of local funds shall be properly bonded, and such officer shall be accountable and responsible for said funds and for the safekeeping thereof in conformity with the provisions of law;**

**CHAPTER 2 - LOCAL AND OTHER SPECIAL FUNDS**

**Article One. - Receipts, Safekeeping and Disposition of Local Funds**

SECTION 309. Special Funds. - There shall be maintained in every provincial, city, or municipal treasury the following special funds:

X X X

**(b) Trust Funds shall consist of private and public monies which have officially come into the possession of the local government or of a local government official as trustee, agent or administrator, or which have been received as a guaranty for the fulfillment of some obligation. A trust fund shall only be used for the specific purpose for which it was created or for which it came into the possession of the local government unit.**

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### FINDINGS:

During the Joint Committee hearing held on February 24, 2026, the following issues had been properly clarified and established, as follows:

1. The funds to be transferred by the TESDA to R.E.V.I.L.L.A. center as intended for scholarship shall not be used in the acquisition or purchase of any equipment, unless otherwise expressly authorized in the agreement provided for the transfer of funds.
2. The authorization of Ms. Shiela Mae Gayamo as designated processing officer of the city government facility is limited only to processing of documents, and therefore, Ms. Gayamo has no authority to approve any financial transactions or disbursements, that is, approval of vouchers, as signatory to cheques, and to issue official receipt of the City Government of Bacoor.

### RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** the resolution pertaining to the following requests:

1. Authority to open a bank account with the Land Bank of the Philippines for the funds to be transferred by the TESDA to R.E.V.I.L.L.A. center as intended for scholarship with prohibition that said funds shall not be used in the acquisition or purchase of any equipment, unless otherwise expressly authorized in the agreement provided for the transfer of funds. (Section Nos. 305 (e) and 309 (b) of the Local Government Code of 1991)
2. Authorizing the designation of Ms. Shiela Mae Gayamo as processing officer of the city government facility whose duties and responsibilities shall be limited only to the processing of necessary documents, with prohibition that Ms. Gayamo shall not approve any financial transactions or disbursements, nor she is authorized to sign the approval of vouchers, as signatory to cheques, and to issue official receipt of the City Government of Bacoor. (Section No. 305 (f) of the Local Government Code of 1991)

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**WE HEREBY CERTIFY** that the contents of the foregoing report are true and correct.

Signed this 24<sup>th</sup> day of February 2026 at the City of Bacoor, Cavite.

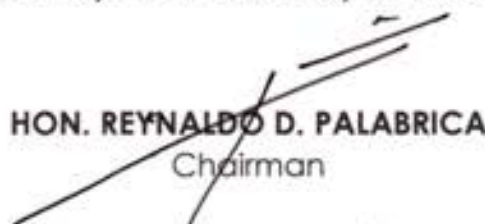
**THE COMMITTEE ON FINANCE AND BUDGET APPROPRIATION**

  
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Member

Prepared by:

  
**ROBERTO A. DE GUZMAN**

Local Legislative Staff Assistant I

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