



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 38th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, CITY OF ILAGAN, ISABELA ON APRIL 20, 2026.

PRESENT:

FRANCIS FAUSTINO A. DY	Vice Governor & Presiding Officer
ED CHRISTIAN S. GO	Member (2nd District) & Floor Leader
EVYN JAY C. DIAZ	Member (1st District)
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ANGELICA L. REYES	Member (2nd District)
JOSE T. PANGANIBAN, JR.	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
ABEGAIL V. SABLE	Member (4th District)
JONATHAN JOSE C. CALDERON	Member (5th District)
MANUEL FAUSTINO U. DY	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

**RESOLUTION NO. 2026-15-02**  
Series of 2026

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-05 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FORTY-THREE MILLION NINE HUNDRED NINETY-NINE THOUSAND EIGHT HUNDRED NINETY-NINE PESOS (₱243,999,899.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2025-07 IN THE AMOUNT OF TWENTY-NINE MILLION THREE HUNDRED NINETY THOUSAND PESOS (₱29,390,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

**Sponsor: HON. EVYN JAY C. DIAZ**  
Chairperson, Committee on Municipal Appropriation

**WHEREAS**, Appropriation Ordinance No. 2025-05 (General Fund) and Appropriation Ordinance No. 2025-07 (Local Economic Enterprise), collectively entitled “*An Ordinance Authorizing the Annual Budget of the Local Government of Quezon, Isabela for Fiscal Year 2026,*” involving an appropriation of **Two Hundred Forty-Three Million Nine Hundred Ninety-Nine Thousand Eight Hundred Ninety-Nine Pesos (₱243,999,899.00)** for the operation of the Municipal Government of Quezon, Isabela under the General Fund, and **Twenty-Nine Million Three Hundred Ninety Thousand Pesos (₱29,390,000.00)** for the operation of its Economic Enterprises, were submitted to this *Sanggunian* for review pursuant to the provisions of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*.

**Nagkaisa para sa Isabela**



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-05 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FORTY-THREE MILLION NINE HUNDRED NINETY-NINE THOUSAND EIGHT HUNDRED NINETY-NINE PESOS (₱243,999,899.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2025-07 IN THE AMOUNT OF TWENTY-NINE MILLION THREE HUNDRED NINETY THOUSAND PESOS (₱29,390,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

**WHEREAS**, the subject Appropriation Ordinance complies with the budgetary requirements, general limitations, and other pertinent provisions set forth under Republic Act No. 7160.

**NOW THEREFORE**, on motion of SP Member **EVYN JAY C. DIAZ** duly seconded:

**THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare Appropriation Ordinance No. 2025-05 (2026 Annual Budget) and Appropriation Ordinance No. 2025-07 (2026 Annual Budget for Economic Enterprise) of the Municipality of Quezon, Isabela **OPERATIVE IN ITS ENTIRETY**, subject to the posting requirements under Section 59 of RA 7160 and subject further to the following conditions:

1. The implementation of the lump-sum appropriation for SSL VI – 2<sup>nd</sup> Tranche, for the adoption of salary rates applicable to a 1st Class Municipality, in the amount of Five Million Six Hundred Thirty-Four Thousand Five Hundred Thirty-One Pesos and 81/100 (₱5,634,531.81), shall be in accordance with LBC No. 165, dated July 18, 2025;
2. That the unfunded vacant positions shall be excluded in the Personnel Schedule of the LGU as there is no appropriation to back up its legal existence;
3. The position 'Management & Audit Specialist' with Item No. 10.8 shall be corrected to 'Management & Audit Analyst II,' with the same Salary Grade, in accordance with LBC No. 137;
4. The grant of the Productivity Enhancement Incentive in the amount of ₱905,000.00 shall be subject to, and governed by, the pertinent guidelines for Fiscal Year 2026 to be duly issued;
5. That the appropriation for Medical Allowance shall be properly classified as Other Bonuses and Allowances;
6. The appropriation for Donations shall be solely spent for public purposes pursuant to Sections 305 (b), 335 and 351 of the LGC;
7. That the appropriation for Confidential Expenses amounting to Five Hundred Thousand Pesos (₱500,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND JC No. 2015-01 dated January 8, 2015, and that the PAPs identified in the Peace and Order Plan of the Municipality shall be consistent with the PAPs enumerated in Section 3.23 of the same circular;
8. That the account codes used by the Municipality shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, prescribing the Revised Chart of Accounts for Local Government Units, and COA Circular No. 2024-006 dated March 14, 2024 for semi-expendable property; further,

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appropriations under “Other Maintenance and Operating Expenses” shall be used solely to record expenses not falling under any of the specific Maintenance and Other Operating Expense accounts;

9. The utilization of 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) and the special trust fund from the unused/unexpended balance in prior year’s LDRRMF shall be in accordance with the approved LDRRM Plan and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 as reviewed by the Office of the Civil Defense (OCD) pursuant to RA No. 10121. A copy of the OCD-reviewed LDRRMF shall be provided to this Office;
10. That the appropriation for the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1, s. 2020 dated November 4, 2020;

That the following appropriation under the 20% Development Fund shall be identified or broken-down into specific/project component indicating the *activities/programs to be undertaken* and the *project site/location* in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2016:

1. Environmental Greening for ₱3,428,800.00

A copy of which shall be provided to this office.

11. That all procurement activities shall be governed by the existing procurement laws, rules and regulations;
12. That the provisions for programs and projects shall be consistent with the approved Annual Investment Program (AIP) of the Municipality prepared in accordance with DILG-DHSUD-NEDA-DBM-DOF JMC No. 1, s. 2024 dated July 29, 2024.

**RESOLVED FURTHER**, to require the Municipality of Quezon, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to inform the Municipality of Quezon, Isabela that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law and that compliance with all the existing laws, rules and regulations shall be the responsibility of the Local Government Unit and disbursement of funds shall be subject to the usual budgeting, accounting rules and regulations and COA requirements

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable DARYL G. GASCON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable JIMMY S. GAMAZON, JR.**, Municipal Vice Mayor.

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Approved and Adopted, April 20, 2026.

I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:



ATTY. MARICEL R. EVANGELISTA, CPA  
Acting Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:



FRANCIS FAUSTINO A. DY  
Vice Governor & Presiding Officer