



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 40th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT THE PROVINCIAL CAPITOL, CITY OF ILAGAN, ISABELA ON MAY 05, 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. 2026-17-06

Series of 2026

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2025-013 (SUPPLEMENTAL BUDGET NO. 09 CY 2025) IN THE AMOUNT OF SEVEN MILLION EIGHT HUNDRED THOUSAND PESOS (₱7,800,000.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

Sponsor: HON. EVYN JAY C. DIAZ

Chairperson, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 2025-013, entitled “*An Ordinance Approving Supplemental Budget No. 9, Calendar Year 2025, of the Local Government Unit of Echague, Isabela,*” appropriating the amount of **Seven Million Eight Hundred Thousand Pesos (₱7,800,000.00)**, derived from the balances of continuing appropriations under the 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) as of July 1, 2025, intended for the procurement of two (2) rescue vehicles and for the improvement of evacuation facilities of the Municipality of Echague, Isabela, was submitted to this *Sanggunian* for review pursuant to Section 327 of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*.

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements and general limitations set forth under Republic Act No. 7160;

Nagkaisa para sa Isabela



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. 2025-013 (2025 Supplemental Budget No. 09) of the Municipality of Echague, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act No. 7160 and subject further to the following conditions:

1. The appropriation and utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF) shall adhere to the provisions of Republic Act No. 10121, its Implementing Rules and Regulations, Joint Memorandum Circular No. 2013-1 of the DBM-DILG-NDRRMC, and COA Circular No. 2012-002. Further, all procurement activities shall be governed by the existing procurement laws, rules and regulations.
2. That the appropriation for the following accounts must be accurately classified under the appropriate Object of Expenditures and corresponding Account Codes, in compliance with COA Circular No. 2015-009 dated December 1, 2015, which prescribes the Revised Chart of Accounts for Local Government Units (LGUs):

PURPOSE	Object of Expenditure & Account Code (as reflected in LEP)	Correct Object of Expenditure & Account Code (per COA Circular No. 2015-009)
Procurement 2 units rescue vehicles	Disaster Response & Rescue Equipment 1-07-05-090	Motor Vehicles 1-07-06-010
Improvement of evacuation facilities		Other Structures 1-07-04-990

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

RESOLVED FURTHERMORE, to inform the Municipality of Echague, Isabela that this review action does not authorize any item of appropriation that is/are 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 and auditing rules and regulations.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable FAUSTINO A. DY, V**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Echague, Isabela through the **Honorable ALLAN P. TUPONG**, Municipal Vice Mayor.

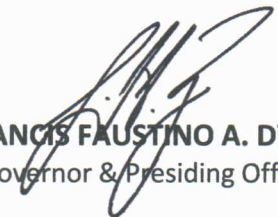
A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2025-013 (SUPPLEMENTAL BUDGET NO. 09 CY 2025) IN THE AMOUNT OF SEVEN MILLION EIGHT HUNDRED THOUSAND PESOS (₱7,800,000.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

**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

