



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. 2026-17-08
Series of 2026

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04-2025 (2026 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY-FOUR MILLION NINE HUNDRED TWENTY THOUSAND TWENTY PESOS (₱184,920,020.00) OF THE MUNICIPALITY OF BURGOS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 04-2025, entitled “An Ordinance Authorizing the Annual Budget of the Local Government of Burgos, Isabela for Fiscal Year 2026” in the total amount of **One Hundred Eighty-Four Million Nine Hundred Twenty Thousand Twenty Pesos (₱184,920,020.00)** covering various expenditures for the operation of the Local Government for Fiscal Year 2026 and appropriating the necessary funds for the purpose, pursuant to the provisions of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

WHEREAS, the subject Appropriation Ordinance shows substantial compliance 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:

Nagkaisa para sa Isabela

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 04-2025 (2026 Annual Budget) of the Municipality of Burgos, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. The grant of the Productivity Enhancement Incentive in the amount of ₱620,000.00 shall be subject to, and governed by, the pertinent guidelines for Fiscal Year 2026 to be duly issued;
2. The appropriation for Other Personnel Benefits amounting to ₱1,488,000.00 shall be reclassified as follows:

Other Bonuses and Allowances – Medical Allowance	5-01-02-990	₱868,000.00
Other Personnel Benefits – Productivity Enhancement Incentive (PEI)	5-01-04-990	₱620,000.00

3. The appropriation for Donations shall be solely spent for public purposes pursuant to Sections 305 (b), 335 and 351 of the LGC;
4. 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, 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;
5. 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;
6. 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;
7. That all procurement activities shall be governed by the existing procurement laws, rules and regulations. Further, the acquisition of Motor Vehicles shall comply with the requirements prescribed by Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022;

8. 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.

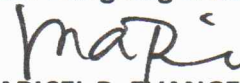
RESOLVED FURTHER, to require the Municipality of Burgos, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to furnish the Municipality of Burgos, 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 and auditing rules and regulations.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable KERVIN FRANCIS G. UIY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Burgos, Isabela through the **HON. RUBEN A. GRAGASIN**, Municipal Vice Mayors.

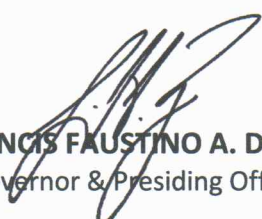
Approved and Adopted, May 05, 2026.

**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

