



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 40<sup>th</sup> REGULAR SESSION OF THE 12<sup>th</sup> 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. 2026-17-10**

Series of 2026

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 09-2025 (2026 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED SIXTY NINE MILLION PESOS (P369,000,000.00) OF THE MUNICIPALITY OF RAMON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITONS**

**Sponsor: HON. EVYN JAY C. DIAZ**

Chairperson, Committee on Municipal Appropriation

**WHEREAS**, Appropriation Ordinance No. 09-2025, entitled “An Ordinance Approving the Annual Budget of Ramon, Isabela for Fiscal Year 2026 in the amount of **THREE HUNDRED SIXTY NINE MILLION PESOS (P369,000,000.00)**” covering the various expenditures for the operation of the Local Government of Ramon, Isabela for the year 2026 and appropriating the necessary funds for the purpose, 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, 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. 09-2025 (2026 Annual Budget) of the Municipality of Ramon, 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 payment of *Terminal Leave Benefits* in the amount of Six Million Nine Hundred Forty Six Thousand Two Hundred Ninety Four Pesos & 87/100 (P6,946,294.87) shall be in accordance with DBM Budget Circular No. 2016-2 dated March 29, 2016, on the Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits, CSC Memorandum Circular No. 02, s. 2016, on the Amendment to the Constant Factor in the Formula used for Computing Terminal Leave Benefits (Section 40) and Computation of Leave Monetization (Section 24) of the Omnibus Rules on Leave;
2. The appropriation for *OPB - Medico Legal Fee* in the amount of One Hundred Eighty Thousand Pesos (P180,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;
3. As per Section 23 of the General Provisions of RA No. 11639 also known as the General Appropriations Act (GAA) for FY 2022, Tangible items below Fifty Thousand Pesos (P50,000.00) shall be accounted as *semi-expendable property*. The increase in the capitalization threshold from below Fifteen Thousand Pesos (P15,000.00) to below Fifty Thousand Pesos (P50,000.00) shall be implemented subject to COA Circular No. 2022-04 dated May 31, 2022, as supplemented by COA Circular No. 2024-006 dated March 14, 2024;
4. The appropriation for *communication expenses (Telephone Expenses)* to be incurred by authorized officials and employees for the performance of their official duties and responsibilities in the amount of Two Million Ninety Thousand Pesos (P2,090,000.00) shall adhere with the provisions of DBM Budget Circular No. 2024 – 2, dated August 2, 2024, on the Guidelines on the Payment of Communication Expenses of Certain Government Personnel;
5. The appropriation for *Confidential Expense* in the amount of Four Million Fifty Thousand Pesos (P4,050,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
6. The appropriations for *Consultancy Services, Other Professional Services and Other General Services* in the amount of Three Hundred Thousand Pesos (P300,000.00), Six Million Five Hundred Fifty Thousand Pesos (P6,550,000.00) and Twenty Three Million Two Hundred Twenty Thousand Pesos (P23,220,000.00) respectively, shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;

7. The Other MOE – Tractor expense account under the expense class Maintenance & Other Operating Expenditures (MOOE) shall be transferred to the expense class Capital Outlay.
8. The *Assistance/Support to Solo Parents* in the amount of Three Hundred Thousand Pesos (P300,000.00) shall be in accordance with Section 17 (b) (2) (iv) of RA No. 7160, and Section 12 of RA No. 11861 on the Expanded Solo Parents Welfare Act as supported by Local Budget Memorandum No. 87 dated June 9, 2023, and DILG MC no. 2023-140 dated September 29, 2023, the Guidelines for LGUs and others Concerned on the Implementation of RA 11861 Otherwise Known as the Expanded Solo Parents Welfare Act;
9. The utilization of the share from the proceeds of the National Wealth amounting to Three Hundred Thousand Pesos (P300,000.00) must be in accordance with Section 294 of RA 7160, which provides that the proceeds from the share of Local Government Units in the National Wealth shall be appropriated by their respective Sanggunian to finance local development and livelihood projects. Provided however, that at least eighty percent (80%) of the proceeds derived from the development and utilization of hydrothermal, geothermal and other sources of energy shall be applied solely to lower the cost of electricity in the local government unit where such a source of energy is located;
10. The utilization of 5% LDRRMF shall be in accordance with the approved Local Disaster Risk Reduction and Management Plan pursuant to RA 10121 and its implementing Rules and Regulations, as supplemented by NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013. Provided further, that the LDRRMF Plan shall be reviewed by the Office of Civil Defense (OCD) pursuant to RA 10121 and its implementing Rules and Regulations as supplemented by Local Budget Memorandum No. 92 dated June 09, 2025, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
11. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 as supplemented by DBM-DOF-DILG Joint Memorandum Circular No. 1 dated April 27, 2023;

That the following appropriations 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 2007. A copy of which should be forwarded to this office:

1. Provision of Solar Lightings in 19 Barangays for P5,000,000.00
2. Provision and improvements of Multi-Purpose Building/Evacuation Center and the likes for P500,000.00
3. Rehabilitation of Municipal Library for P500,000.00

4. Rehabilitation of Public Market for P700,000.00
5. Improvement of Slaughterhouse for P1,000,000.00
6. Construction of Condemnation Pit for P300,000.00
7. Maintenance of Eco-Park for P500,000.00

12. That all procurement activities shall be governed by the existing procurement laws, rules and regulations. Further, the acquisition of transportation equipment - motor vehicles shall be subject to the provisions of Administrative Order (AO) No. 14 dated December 10, 2018 and Budget Circular No. 2022-1 dated February 11, 2022, on the Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles;

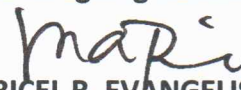
**RESOLVED FURTHER**, to require the Municipality of Ramon, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to inform the Municipality of Ramon, Isabela that this review action does not authorize any item or items of appropriation that are specifically prohibited by, or inconsistent with the provisions of law, and that compliance with all existing laws, rules and regulations shall remain the responsibility of the Local Government Unit, and that all disbursements 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 GIOVANNI M. VIZCARRA**, Municipal Mayor, and to the Sangguniang Bayan of the Ramon, Isabela through the **Honorable DENNIS JON A. DELA CRUZ**, Municipal Vice Mayor.

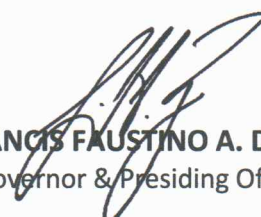
**Approved and Adopted, May 05, 2026.**

**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

