



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
-oOo-



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 43rd REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT THE PROVINCIAL CAPITOL, CITY OF ILAGAN, ISABELA ON MAY 25, 2026.

PRESENT:

ED CHRISTIAN S. GO	OIC Vice Governor & Presiding Officer Pro Tempore
JOSE T. PANGANIBAN, JR.	Member (3rd District) & Floor Leader Pro Tempore
EVYN JAY C. DIAZ	Member (1st District)
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ANGELICA L. REYES	Member (2nd 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. 2026-20-01

Series of 2026

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-26 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05) FOR THE GENERAL FUND AND ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Sponsor: HON. EVYN JAY C. DIAZ

Chairperson, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 2025-26, entitled "An Ordinance Authorizing the Annual Budget of the Municipal Government of Cabatuan, Isabela for Fiscal Year 2026" and appropriating the amount of **TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05)** for General Fund and the operation of Local Economic Enterprise in the amount of **ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42)** covering various expenditures for the operation of the Local Government of Cabatuan, Isabela for Fiscal Year 2026 and appropriating the necessary funds for the purpose, pursuant to Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

ISO 9001:2015 CERTIFIED
Address: 2nd Floor Capitol Building
Alibagu, City of Ilagan, Isabela



Telephone No.: (078) 323-0170
Email add: isabelasecretarysoffice@gmail.com
pgi_isabela.spsecretary@yahoo.com

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-26 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05) FOR THE GENERAL FUND AND ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other 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. 2025-26 (2026 Annual Budget) of the Municipality of Cabatuan, 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 lump sum appropriation for the implementation of SSL VI Compensation Adjustment – 3rd Tranche in the amount of One Million Two Hundred Ninety Three Thousand Eight Hundred Fifty Four Pesos & 73/100 (P1,293,854.73) must be in accordance with Executive Order No. 64 By the President of the Philippines dated August 2, 2024, on the Updating the Salary Schedule for Civilian Government Personnel and Authorizing the Grant of an Additional Allowance, and for Other Purposes, and shall be covered with appropriate legal basis and implementing guidelines to be released by the Department of Budget and Management;
2. The DBM Local Budget Memorandum No. 92, additional instruction No. 4 of LBP Form No. 3 (Annex F) states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

We noted that there are Three (3) unfunded vacant position as shown in the Personnel Schedule (LBP Form No. 3) of various Offices/Departments. Please be informed that vacant positions are deemed not properly created if they are not fully provided with corresponding appropriations for basic salary and other compensation. (Item 4.2.3 of DBM Local Budget Circular No. 145 dated March 2, 2022). Since there is no appropriation to support their legal existence, their abolition is hereby recommended;

3. The appropriation for *Subsistence allowance* and *Hazard Pay* under the Municipal Social Welfare & Development Office in the amount of Sixty Six Thousand Pesos (P66,000.00) and One Hundred Thirty One Thousand Two Hundred Fifteen Pesos (P131,215.00) respectively, shall be in accordance with DSWD Memorandum Circular No. 05, S. 2022 and the DBM-DSWD Joint Circular No. 1, s. 2018 dated December 1, 2018 on the Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers (PSWs) as supported by AO No. 05, S. 2023 and AO No. 06, S. 2023;
4. Reiterating our review action on your 2025 Annual Budget that the following Plantilla positions shall be in accordance with DBM Local Budget Circular No.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-26 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05) FOR THE GENERAL FUND AND ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	FROM 2025 LGU PLANTILLA	TO LBC NO. 137 (IOS)
MAYOR	Local Risk Reduction Management Assistant	Local Risk Reduction and Management Assistant
	Local Risk Reduction Management Officer III	Local Risk Reduction and Management Officer III

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

5. The account titles *Travelling Expenses - Other* and *Representation Expenses - Other*, are both not included in the Local Government Chart of Accounts. Said accounts shall be properly classified to specific account title in conformity to COA Circular No. 2015-009 dated December 1, 2015, on the List of the Revised Chart of Accounts and Description of Accounts under the Revised Chart of Accounts for Local Government Units;
6. The payment of *communication expenses* incurred by authorized officials and employees for the performance of their official duties and responsibilities 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;
7. The Utilization of the Appropriation for *Other General Services* and *Other Professional Services* in the amount of Thirteen Million Two Hundred Eighty Nine Thousand Seven Hundred Sixty Eight Pesos (P13,289,768.00) and Three Hundred Forty Three Thousand Two Hundred Pesos (P343,200.00), 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;
8. The *Subsidy to Solo Parents* in the amount of Seven Hundred Twenty Thousand Pesos (P720,000.00) 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 shall be implemented with the guidelines to be issued by the DILG;
9. The utilization of 5% LDRRMF shall be in accordance with the approved Local Disaster Risk Reduction and Management Plan pursuant to RA 10121

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-26 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05) FOR THE GENERAL FUND AND ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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;

10. 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 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 2007:

1. Purchase and Installation of Solar Powered Street Lights for P10,000,000.00
2. Development of Municipal Park for P10,000,000.00

11. All procurement activities including the acquisition of Transportation Equipment (Motor Vehicle, Barangay Rescue Vehicle and Motorcycle with Kolong-kolong) shall be subject to the provisions of Republic Act No. 9184 and its Implementing Rules and Regulations. Further, the acquisition of said transportation equipment shall comply with 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 Cabatuan, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

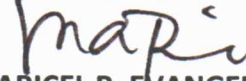
RESOLVED FURTHERMORE, to furnish the Municipality of Cabatuan, Isabela that this review action does not authorize any item or items of appropriation that are specifically prohibited by, or inconsistent with the provisions of law, and that compliance with all existing laws, rules and regulations shall 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 CHARLTON L. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabatuan, Isabela through the **Honorable MARIO I. ACOSTA**, Municipal Vice-Mayor.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2025-26 (2026 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND SEVEN HUNDRED TWENTY SIX PESOS & 05/100 (P259,894,726.05) FOR THE GENERAL FUND AND ELEVEN MILLION SIX HUNDRED TWENTY FIVE THOUSAND FIVE HUNDRED TWENTY THREE PESOS & 42/100 (P11,625,523.42) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Approved and Adopted, May 25, 2026.

I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:



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

ATTESTED/ APPROVED:



ED CHRISTIAN S. GO

OIC Vice-Governor & Presiding Officer Pro Tempore