



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 44th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT BRGY. QUEZON, NAGUILIAN, ISABELA ON JUNE 01, 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)
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

ON LEAVE:

JONATHAN JOSE C. CALDERON	Member (5th District)
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RESOLUTION NO. 2026-21-03 Series of 2026

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 51-02 S. 2024 (2025 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FIFTY EIGHT MILLION EIGHT HUNDRED THIRTY NINE THOUSAND ONE HUNDRED FORTY PESOS (P358,839,140.00) OF THE MUNICIPALITY OF CABAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Sponsor: EVYN JAY C. DIAZ

Chairperson, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 51-02 S. 2024, entitled "An Ordinance enacting and approving the Annual Budget of the Municipality of Cabagan, Isabela for Fiscal Year 2025 in the total amount of **THREE HUNDRED FIFTY EIGHT MILLION EIGHT HUNDRED THIRTY NINE THOUSAND ONE HUNDRED FORTY PESOS (P358,839,140.00)**" covering the various expenditures for the operation of the Local Government of Cabagan, Isabela for Fiscal Year 2025 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 provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

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NOW THEREFORE, on motion of SP Member **DELFINITO EMMANUEL L. ALBANO** duly seconded:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 51-02 S. 2024 (2025 Annual Budget) of the Municipality of Cabagan, 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. Reiterating our review action on your 2024 Annual Budget that the Position of **Municipal Legal Officer I**, with Salary Grade-24, must not be under the Office of the Municipal Mayor pursuant to the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
2. This is to reiterate our review action on your 2017, 2018, 2019, 2023 and 2024 Annual Budget on the Position of **Engineer IV with SG-22** under the Office of the Municipal Engineer. The Position shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-18 for 1st to 3rd class Municipality. Since the subject position does not conform to the herein prescribed allowable SG allocation, corrections shall be effected without diminution in salary of the concerned personnel. However, **subsequent salary increase shall be applied only on the correct classified position**. Likewise, in accordance with the guidelines of Local Budget Circular No. 103 dated May 15, 2013, on the amended rules and regulations on the grant of Representation and Transportation Allowance the position of Engineer IV is not included among the list of Officials and Employees who will receive RATA, therefore said position is **not entitled to receive RATA**;
3. While the position of **Nutrition Officer V** with SG-24 is in the list of DBM Local Budget Circular No. 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, it is still not considered a Municipal Government Department Head pursuant to Section 4 (list of mandatory and optional appointive positions) of the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units, hence, the creation of the position of *Nutrition Officer V* is **disallowed**. Nutrition Officers are usually under the supervision of the Municipal Health Officer or under the Municipal Mayor's Office;

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4. Reiterating that the following Position Titles and Salary Grades from different offices of the Local Government of Cabagan, Isabela shall be in accordance with DBM Local Budget Circular No. 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	ITEM NO.	POSITION TITLE & SG IN THE LGU (Plantilla)	LBC No. 137 IOS
MAYOR	1.4	Administrative Officer (Records Officer) SG 10	Administrative Officer I (Records Officer I) SG 10
MHO	11.27	Pharmacist SG-11	Pharmacist I SG-11
MENRO	14.05	Environmental Management Specialist III SG-18 (As per Plantilla)	Senior Environmental Management Specialist SG-18
		Environmental Management Specialist II SG-18 (As per Sec. 1 of the General Provisions of Ord. No. 51-02 S. 2024)	
CASUAL	3 and 21	Nursing Attendant II SG-7	Nursing Attendant II SG-6

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. Reiterating our review action on your previous Annual Budgets that the following positions are not within the lists of positions in the Index of Occupational Services. The position title must conform to DBM Local Budget Circular No. 137 dated July 13, 2021 on the Index of Occupational Services,

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position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	POSITION INCLUDED IN LBC No. 137 IOS
BUDGET	3.02	Budgeting Assistant II SG- 10/8	Budgeting Assistant SG 8/8
MAYOR	1.82	OSCA Head (Vacant) SG-10	Not included in the list of positions in the IOS, hence, disallowed

Since the subject positions do not conform to the herein prescribed position title and allowable SG allocation, corrections shall be effected without diminution in salary of the concerned personnel. However, **subsequent salary increase shall be applied only on the correct classified position;**

6. The Assistance/Aid to qualified *Solo Parents* in the amount of One Million Pesos (P1,000,000.00) 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;
7. The appropriation for *Subsistence Allowance* under the Municipal Social Welfare & Development Office in the amount of Fifty Four Thousand Pesos (P54,000.00) 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;
8. The grant of *Longevity Pay* in the amount of Twenty Five Thousand Pesos (P25,000.00) shall be in accordance with CSC-DBM Joint Circular No. 1, s. 2012 dated September 3, 2012, on Rules and Regulations on the grant of step increment/s due to meritorious performance and step increment due to length of service;
9. The payment of *Terminal Leave Benefits* in the amount of Fourteen Million Three Hundred Forty Thousand Five Hundred thirty Nine Pesos & 50/100 (P14,340,539.50), 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 and DBM Circular Letter No. 2024-1 dated January 31, 2024 on the Processing of Request for the Monetization of Leave Credits in FY 2024;

10. The appropriations for *Other General Services and Other Professional Services – Medico Legal services* in the amount of Five Million Pesos (P5,000,000.00) and Fifty Thousand Pesos (P50,000.00) 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
11. Reiterating that the appropriation of Other MOOE – Court Personnel, PNP, MLGOO, Fire Marshall, Auditor and Medical Doctor in the total amount of One Million Seven Hundred Twenty One Thousand Pesos (P1,721,000.00) with account code 5-02-99-990 should be properly classified to account title Other Professional Services with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units

As per Annex B of COA Circular No. 2015-009, the Account Title *Other Professional Services* is defined as:

“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”

12. 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. 90 dated June 13, 2024, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
13. 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. Concreting of Gaps Between Drainage & Shoulder at Urban Barangays for P4,000,000.00
 2. Construction of Dugwells, Installation of Pumpwells, & Mechanical Jetmatic Pump at Various Barangays for P1,000,000.00
 3. Construction of Sanitary Landfill Cell No. 2 (Phase I) for P5,000,000.00
 4. Repair of Cabagan Gymnasium (Comfort Rooms and Water System) for P2,000,000.00
 5. Construction of Development Center Building (Phase 6) for P3,000,000.00
 6. Installation of Hybrid Solar Power System for Development Center Building for P2,000,000.00
 7. Provision of 40-Panels Ledwall for Cabagan Convention Center P600,000.00
 8. Installation of Aerial Street Lights at Various Barangays for P1,000,000.00
 9. Installation of Permanent Warning Signages Along National Highway for P500,000.00
 10. Repair of Laboratory/Immunization Building for P1,000,000.00
14. All procurement activities including the acquisition of Transportation Equipment in the amount of Three Million Pesos (P3,000,000.00) 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 Cabagan, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHER, to furnish the Municipality of Cabagan, 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.

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RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable MILA T. ALBANO-MAMAUAG**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabagan, Isabela through the **Honorable FERDINAND R. FUGABAN**, Municipal Vice Mayor.

Approved and Adopted, June 01, 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

