



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 109<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 12, 2024.

PRESENT:

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	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

O.B.:

MARY GRACE D. ARREOLA	Member (3rd District)
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### **RESOLUTION NO. 2024-41-10**

Series of 2024

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02-2024) IN THE AMOUNT OF TWO MILLION THIRTY ONE THOUSAND FOUR HUNDRED THIRTY PESOS & 75/100 (P2,031,430.75) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**Sponsor: HON. DELFINITO EMMANUEL L. ALBANO**  
Chairperson, Committee on Municipal Appropriation

**WHEREAS**, Appropriation Ordinance No. 2024-02, an Ordinance authorizing the appropriation of Supplemental Budget No. 02-2024 in the amount of **TWO MILLION THIRTY ONE THOUSAND FOUR HUNDRED THIRTY PESOS & 75/100 (P2,031,430.75)** derived from savings of vacant positions for the additional pag-ibig contribution, creation of new plantilla positions, and payment of terminal leave benefits and monetization of leave credits of various employees of the Municipality of Quezon, Isabela, was submitted to this office for review, pursuant to the provisions of 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***



**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02-2024) IN THE AMOUNT OF TWO MILLION THIRTY ONE THOUSAND FOUR HUNDRED THIRTY PESOS & 75/100 (P2,031,430.75) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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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. 2024-02 (Supplemental Budget No. 2 FY 2024) of the Municipality of Quezon, 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 creation of positions shall be consistent with the rules and regulations as prescribed under CSC Memorandum Circular No. 12, series of 2022. Further, creation of non-mandatory positions and offices in LGUs may be allowed subject to the following conditions:
  - a. That they are priority needs as identified by the LCE, the Sanggunian and/or LDCs concerned consistent with Section 17 of RA No. 7160;
  - b. All mandatory positions stipulated under RA No. 7160 and other pertinent laws have been created and provided;
  - c. The SSL has been fully implemented; and
  - d. The general limitations on PS expenditures are not exceeded;
2. The utilization of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC MC No. 41 s. 1998, BC 2013-1 dated April 12, 2013, BC No. 2016-2 dated March 29, 2016;
3. The appropriation for Pag-ibig Fund Contribution shall be in accordance with DBM Circular Letter No. 2024-2 dated February 1, 2024, on the Adjustment in the Employer (Government) Share in the Premium Contributions to the Home Development Mutual Fund (Pag-ibig Fund) effective February 2024;
4. That the account titles and 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 LGUs;

**RESOLVED FURTHER**, to require the Municipality of Quezon, Isabela to comply with the herein conditions.

**RESOLVED FURTHERMORE**, to inform the Municipality of Quezon, 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.

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02-2024) IN THE AMOUNT OF TWO MILLION THIRTY ONE THOUSAND FOUR HUNDRED THIRTY PESOS & 75/100 (P2,031,430.75) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable JIMMY S. GAMAZON, JR.**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable DARYL G. GASCON**, Municipal Vice-Mayor.

**Approved and Adopted, November 12, 2024.**

**I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:**

  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

  
**ED CHRISTIAN S. GO**  
Presiding Officer Protempore