



Republic of the Philippines  
PROVINCE OF PANGASINAN  
Lingayen  
[www.pangasinan.gov.ph](http://www.pangasinan.gov.ph)

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY**

# CERTIFICATION

**TO WHOM IT MAY CONCERN:**

*THIS IS TO CERTIFY that at the regular session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on February 5, 2024 at the Session Hall, Capitol Building, Lingayen, Pangasinan, the following resolution was approved:*

Sponsored by SP Members Philip Theodore E. Cruz and Haidee S. Pacheco and co-sponsored by SP Members Arthur C. Celeste, Jr. Joyce D. Fernandez and Raul R. Sabangan

**RESOLUTION NO. 189-2024**

**DECLARING THE SUPPLEMENTAL BUDGET NO. 3 FOR  
CALENDAR YEAR 2023 OF MANGATAREM, PANGASINAN  
INVOLVING A TOTAL APPROPRIATION OF P5,654,500.00,  
INOPERATIVE IN PART**

**WHEREAS**, pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Sangguniang Panlalawigan of Pangasinan as a legislative body of the Province is empowered to review ordinances authorizing annual or supplemental appropriations of component cities and municipalities in the manner prescribed by law;

**WHEREAS**, the Sangguniang Bayan of Mangatarem, Pangasinan submitted its Supplemental Budget No. 03, for Calendar Year 2023 involving total appropriations of P5,654,500.00, which was enacted on December 19, 2023 through Appropriation Ordinance No. 04, Series of 2023;

**WHEREAS**, the Committee on Laws and Ordinances of the Sangguniang Panlalawigan with the technical assistance of the Local Finance Committee of the Province pursuant to Section 316 of the Local Government Code of 1991, have conducted review and study on said budget with the following findings:

1. That all procurement to be undertaken shall be subject to the provisions of R.A No. 9184 (The Government Procurement Reform Act) and its Implementing Rules & Regulations;
2. That the grant of Service Recognition Incentive (SRI) to government employees for Fiscal Year 2023 shall be in accordance with the provisions of Budget Circular No. 2023-2 dated December 13, 2023 by the Department of Budget and Management;



Republic of the Philippines  
PROVINCE OF PANGASINAN  
*Lingayen*  
[www.pangasinan.gov.ph](http://www.pangasinan.gov.ph)

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY**

*Resolution No. 189-2024*

*Page 2*

3. That all programs, projects and activities shall be in accordance with the approved Local Development Plan and the FY 2023 Annual Investment Program of the municipality and its supplements thereto, formulated pursuant to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2007 dated March 2007;
4. That the funding sources for the said supplemental budget were determined in accordance with Section 321 of RA 7160 and Article 417 (a) of its IRR as amended by Administrative Order No. 47 dated April 12, 1993; and
5. That the reversion of savings shall be in accordance with the provisions of Section 336 of R.A. 7160(Use of Appropriated Funds and Savings).

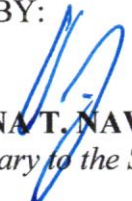
**WHEREAS**, the Sangguniang Panlalawigan after final evaluation, finds the same in order provided that the findings shall be complied with by the municipality;

**WHEREFORE**, in view of the foregoing, on motion of SP Members Philip Theodore E. Cruz and Haidee S. Pacheco and co-sponsored by SP Members Arthur C. Celeste, Jr., Joyce D. Fernandez and Raul R. Sabangan, duly seconded, it was—


**RESOLVED**, as it is hereby resolved, by the Sangguniang Panlalawigan in session assembled, to declare Inoperative in Part the Supplemental Budget No. 03, for Calendar Year 2023 of Mangatarem, Pangasinan, except for the appropriation for Rice Subsidy/Allowance for lack of legal basis;

**RESOLVED FURTHER**, that a copy of this resolution be furnished the Office of the Sangguniang Bayan of Mangatarem, Pangasinan, for its information and guidance.

CERTIFIED BY:

  
**VERNA T. NAVA-PEREZ**  
*Secretary to the Sanggunian*

ATTESTED:

  
**MARK RONALD DG. LAMBINO**  
Vice Governor  
*(Presiding Officer)*