



Republic of the Philippines  
PROVINCE OF PANGASINAN  
Lingayen  
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## 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 26, 2024 at the Session Hall, Capitol Building, Lingayen, Pangasinan, the following resolution was approved:*

Sponsored by SP Members Marinor B. de Guzman and Jerry Agerico B. Rosario and co-sponsored by Arthur C. Celeste, Jr., Joyce D. Fernandez and Raul R. Sabangan

### RESOLUTION NO. 309-2024

#### **DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2024 OF MANGALDAN, PANGASINAN INVOLVING A TOTAL APPROPRIATION OF P437,662,748.00, OPERATIVE IN ITS ENTIRETY**

**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 Mangaldan, Pangasinan submitted its Annual Budget for Calendar Year 2024 involving total appropriations of Php437,662,748.00, which was enacted on December 6, 2023 through Appropriation Ordinance No. 2023-04;

**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 the grant of step increment to some municipal officials and employees shall be in accordance with DBM-CSC Joint Circular No. 1, S-2012 dated September 3, 2012 and CSC-DBM Joint Circular No. 01, S-2016 dated January 27, 2016;
2. That items funded out of the Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. No. 10121 known as the Philippine Disaster Risk Reduction and Management Act of 2010 and its IRR, and the DBM-NDRRM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 re: Allocation and Utilization of the Local



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- Disaster Risk Reduction and Management Fund (LDRRMF) and that 30% shall be set aside as Quick Response Fund;
3. That the utilization of all appropriations for Capital Outlay shall as may be applicable, be subject to the authorization of the Sanggunian on the list of projects to be implemented as ruled by the Supreme Court in the case of Hon. Gabriel Luis Quisumbing, et. al. vs Hon. Gwendolyn F. Garcia, et. al., GR No. 175527, December 8, 2008;
  4. That the utilization of appropriations from 20% of the Annual National Tax Allotment (20% Development Fund) shall be in accordance with the provisions of DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020 re: Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) for Development Projects;
  5. That all procurement to be undertaken shall strictly be subject to the pertinent provisions of R.A. 9184 (The Government Procurement Reform Act) and its revised Implementing Rules and Regulations;
  6. That the appropriation for Terminal Leave Benefits (TLB) shall be subject to the provisions of DBM Budget Circular No. 2016-2 dated March 29, 2016 re: Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits, which provides for the new constant factor stated under Item 3.1 thereof;
  7. That all programs, project and activities shall be in accordance with the approved Local Development Plan and the FY 2024 Annual Investment Program of the municipality formulated pursuant to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2001 dated March 8, 2007;
  8. That the deficiency of appropriation for 20% Development Fund as a result in the adjustment of Final NTA of the municipality should be appropriated in the first supplemental budget of the LGU;
  9. The position of Population Program Worker III, SG 9 should be changed to appropriate position title since said position is not among the positions authorized in the local Government Unit pursuant to Local Budget Circular No. 137 dated July 13, 2021; and
  10. That the Lump Sum appropriation for Other Personnel Benefits shall not be disbursed until such time that a circular authorizing the same is issued by proper authority, otherwise, the same shall be deemed bereft of legal basis.



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**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 Marinor B. De Guzman and Jerry Agerico B. Rosario 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 Operative in its Entirety the Annual Budget for Calendar Year 2024 of Mangaldan, Pangasinan;

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

CERTIFIED BY:

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

ATTESTED:

**SP MEMBER JERRY AGERICO B. ROSARIO**  
*Temporary Presiding Officer*