



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 March 21, 2022 at Lingayen, Pangasinan, the following provincial resolution was approved:*

Authored by SP Member Von Mark R. Mendoza and  
co-authored by SP Member Jeanne Jinky C. Zaplan

**PROVINCIAL RESOLUTION NO. 404-2022**

**REQUESTING THE DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT, DEPARTMENT OF BUDGET AND MANAGEMENT AND THE BUREAU OF LOCAL GOVERNMENT FINANCE TO ASSIST BARANGAYS IN THE PREPARATION OF ALL NECESSARY DOCUMENTATION FOR THE IMPLEMENTATION OF THE MANDANAS-GARCIA RULING**

**WHEREAS**, under the Mandanas-Garcia ruling, all local government units will have an increased budget due to the inclusion of all national taxes in the computation of the LGUs share previously known as Internal Revenue Allotment (IRA) which is now known as the National Tax Allocation;

**WHEREAS**, all LGUs including barangays will receive bigger shares from the national government;

**WHEREAS**, barangays elective officials to include all barangay workers need to be assisted in the proper disbursement of funds and implementation of allowable projects, including, but not limited, to the adjustment and increase of their honoraria based on the increased share in the National Tax Allocation and allowable expenditures;

**WHEREAS**, it is incumbent upon the Sangguniang Panlalawigan to request the Department of the Interior and Local Government, Department of Budget and Management and the Bureau of Local Government Finance to extend their services to the barangays and guide them in the proper application of the ruling subject to existing rules and regulations;

**NOW THEREFORE**, on motion of SP Member Von Mark R. Mendoza and co-authored by SP Member Jeanne Jinky C. Zaplan, duly seconded, it was -



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

## OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

*Provincial Resolution No. 404-2022*

*Page 2*

**RESOLVED**, by the Sangguniang Panlalawigan in session assembled to request, as they are hereby requested, the Department of the Interior and Local Government, Department of Budget and Management and the Bureau of Local Government Finance to assist barangays in the preparation of all necessary documentation for the implementation of the Mandanas-Garcia Ruling;

**RESOLVED, FINALLY**, that copies of this resolution be furnished to the Department of the Interior and Local Government, Department of Budget and Management and the Bureau of Local Government Finance, for their information and appropriate action.

CERTIFIED BY:

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

ATTESTED:

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