



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 March 25, 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. 397-2024

DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2024 OF MANGATAREM, PANGASINAN INVOLVING A TOTAL APPROPRIATION OF P336,405,731.00, 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 Mangatarem, Pangasinan submitted its Annual Budget for Calendar Year 2024 involving total appropriations of P336,405,731.00, which was enacted on December 19, 2023 through Appropriation Ordinance No. 03, 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 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;



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2. 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., G.R. No. 175527, December 8, 2008;
3. That all appropriation for Public Affairs Fund and those under the Special Purpose Appropriations be spent solely for public purposes and no amount shall be applied for religious or private purposes pursuant to Section 305 (b) and 335 of R.A. 7160, and shall be broken down into appropriate objects of expenditures, as may be applicable in accordance with the New Government Accounting System (NGAs);
4. That the appropriation for the payment of 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;
5. That the 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 Disaster Risk Reduction and Management Fund (LDRRMF) and that 30% shall be set aside as Quick Response Fund;
6. That all programs, projects and activities shall be in accordance with the approved Local Development Plan and the FY 2024 Annual Investment Program of the municipality formulated to pursuant to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2007 dated March 8, 2007;
7. That the utilization of appropriations from 20% Annual National Tax Allotment (20% Development Fund) shall be subject in accordance with the provisions of DBM - DOF - DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020, Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) for Development Projects);
8. 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;