



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 Rosary Gracia P. Perez-Tababa and Nicholi Jan Louie Q. Sison and co-sponsored by SP Members Arthur C. Celeste, Jr., Joyce D. Fernandez and Raul R. Sabangan

**RESOLUTION NO. 406-2024**

**DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2024 OF ALCALA, PANGASINAN INVOLVING A TOTAL APPROPRIATION OF P193,594,983.00, 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 Alcala, Pangasinan submitted its Annual Budget for Calendar Year 2024 involving total appropriations of Php193,594,983.00, which was enacted on December 4, 2023 through Appropriation Ordinance No. 2023-03;

**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 disbursement of appropriation for Reserve for Salary Increase of municipal officials and employees shall be disbursed pursuant to the provisions of the corresponding circulars granting the same;
2. That the disbursement of additional appropriation of P1,000.00 each for Clothing Allowance of municipal officials and employees shall be held in abeyance until such time that the circular granting the same shall be issued by the proper authorities and shall be subject to Section 325(a) of R.A. No. 7160;



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3. That the grant of step increment to municipal officials and employees shall be subject to the provisions of Civil Service Commission (CSC) and Department of Budget and Management (DBM) Joint Circular No. 1, S. 2012 dated September 3, 2012;
4. That the position title of Persons with Disability Officer I (SG-11) should be changed to Disability Affairs Officer I (SG-11) to conform with the provisions of Local Budget Circular No. 137 dated July 13, 2021 (Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition);
5. That the employer (government) share in the premium contributions to the Home Development Mutual Fund (Pag-IBIG Fund) of the municipal officials and employees shall be adjusted pursuant to DBM Circular Letter No. 2024-2 dated February 1, 2024;
6. That the appropriations for devolved functions and services in FY 2024 shall be in accordance with the provisions of Executive Order No. 138 dated June 1, 2021 and DILG - DBM Joint Memorandum Circular (JMC) No. 2021-1 dated August 11, 2021, and shall be consistent with the Devolution Transition Plan of the municipality;
7. 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 - NDRRMC - 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);
8. That the projects funded under the 20% of the Annual National Tax Allotment for development projects (20% Development Fund) shall be subject to 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 the twenty percent (20%) of the Annual Internal Revenue Allotment for Development Projects";
9. That all programs, projects and activities shall be in accordance with the approved Local Development Plan and FY 2024 Annual Investment Program of the municipality formulated pursuant to DILG - NEDA - DBM - DOF Joint Memorandum Circular No. 1, Series of 2007 dated 08 March 2007; and
10. That all procurements to be undertaken shall be subject to the pertinent provisions of R.A. No. 9184 (The Government Procurement Reform Act) and its revised Implementing Rules and Regulations.