



Republic of the Philippines  
PROVINCE OF PANGASINAN  
*Lingayen*  
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**OFFICE OF THE SANGGUNANG 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 October 2, 2023 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 SP Members Jerome Vic O. Espino, Jeanne Jinky C. Zaplan and Arthur C. Celeste, Jr.

**RESOLUTION NO. 853-2023**

**DECLARING THE SUPPLEMENTAL BUDGET NO. 01 FOR CALENDAR YEAR 2023 OF MANAOAG, PANGASINAN INVOLVING A TOTAL APPROPRIATIONS OF P17,567,114.83, 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 Manaoag, Pangasinan submitted its Supplemental Budget No. 01 for Calendar Year 2023 involving total appropriations of P17,567,114.83, which was enacted on July 19, 2023 through Appropriation Ordinance No. 01, 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 funding sources for the subject Supplemental Budget were determined in accordance with Section 321 of R.A. No. 7160 and Article 417 (a) of its IRR, as amended by Administrative Order No. 47 dated April 12, 1993;



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2. That the disbursement of appropriation for Terminal Leave Benefits shall be subject to the provisions of DBM Budget Circular No. 2016-02 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;
3. That all programs, projects and activities to be implemented are in accordance with the approved CY 2023 Supplemental Investment Program of the Municipality formulated pursuant to DILG-NEDA-DBM-DOF JMC No. 1, Series of 2007 dated March 8, 2007;
4. That all procurements to be undertaken shall be subject to the provisions of R.A. 9184 (The Government Procurement Reform Act) and its Revised Implementing Rules and Regulations;
5. That the appropriations for Public Affairs Fund shall 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. No. 7160, and shall be broken down into appropriate objects of expenditures, as may be applicable, in accordance with the Revised Chart of Accounts for LGUs under COA Circular 2015-009 December 1, 2015;
6. That the utilization of appropriation from 20% Development Fund shall be in accordance with the provision of DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020 re: Revised Guidelines on the Appropriation & Utilization of the 20% of the Annual Internal Revenue Allotment for Development Projects;
7. That the items funded out of the Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. 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 and re Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF); and
8. That the utilization of appropriation from FY 2020 share of the Municipality from Burley and Native Tobacco Excise Tax Collections shall be subject to the provisions of Local Budget Memorandum No. 86 dated December 14, 2022; and
9. That the excess in the Personnel Services (PS) cap limitation shall be subject to Section 325 (a) of R.A. 7160.





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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 Jerome Vic O. Espino, Jeanne Jinky C. Zaplan and Arthur C. Celeste, Jr., duly seconded, it was—

**RESOLVED**, as it is hereby resolved, by the Sangguniang Panlalawigan in session assembled, to declare Operative in its Entirety the Supplemental Budget No. 1 for Calendar Year 2023 of Manaoag, Pangasinan;

**RESOLVED FURTHER**, that a copy of this resolution be furnished the Office of the Sangguniang Bayan of Manaoag, 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)