



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 24, 2025, 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 Carolyn D. Sison, Joyce D. Fernandez
and Raul R. Sabangan

RESOLUTION NO. 277-2025

**DECLARING THE SUPPLEMENTAL BUDGET NO. 5 FOR
CALENDAR YEAR 2024 OF MANGALDAN, PANGASINAN,
INVOLVING A TOTAL APPROPRIATION OF P11,902,238.00,
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 Supplemental Budget No. 5 for Calendar Year 2024 involving total appropriations of P11,902,238.00, which was enacted on December 12, 2024 through Appropriation Ordinance No. 2024-06;

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 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 and its supplements thereto, formulated pursuant to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2007 dated March 8, 2007;



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2. That utilization of appropriations from FY 2022 shares of the Municipality from the Burley and Native Tobacco Excise Tax Collections under R.A. No. 8240 shall be subject to the provisions of Local Budget Memorandum No. 91 dated August 29, 2024;
3. That the grant of Other Personnel Benefits – Service Recognition Incentive (SRI) to government employees for Fiscal Year 2024 shall be in accordance with the provisions of Budget Circular No. 2024-7 dated December 16, 2024 by the Department of Budget and Management;
4. That the grant of Gratuity Pay to Contract of Service and Job Order Workers on Government for FY 2024 shall be in accordance with the provisions of Budget Circular No. 2024-8 dated December 20, 2024 of the Department of Budget and Management;
5. That the purchase of Motor Vehicle/s shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 re: “Omnibus Guidelines on the Acquisitions, Use, Rental and Replacement of Government Motor Vehicles”;
6. That the utilization of Capital Outlay, shall as may be applicable, be subject to the authorization of the Sanggunian on the list of projects to be implemented as rules by the Supreme Court in the case of Hon. Gabriel Luis Quisumbing et. al vs Gwendolyn F. Garcia, et al G. R. 1755-22 December 8, 2008;
7. That the funding sources for the subject supplemental budget were determined in accordance to Section 321 of R.A. 7160 and Article 414(a) of its IRR as amended by Administrative Order No. 47 dated April 12, 1993;
8. 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 Implementing Rules and Regulations; and
9. That the reversion of Savings shall be in accordance with provisions of Section 336 of R.A. 7160 (Use of Appropriated Funds and Savings).

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 Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan, duly seconded, it was—



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RESOLVED, as it is hereby resolved, by the Sangguniang Panlalawigan in session assembled, to declare Operative in its Entirety Supplemental Budget No. 5 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 SHIELA MARIE F. BANIQUED
Presiding Officer Pro Tempore