



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 January 28, 2019 at Lingayen, Pangasinan, the following resolution was approved:

Sponsored by SP Members Salvador S. Perez, Jr. and Noel C. Bince and co-sponsored by SP Members Sheila Marie S. Perez-Galicia, Jerome Vic O. Espino and Arth Bryan C. Celeste

RESOLUTION NO. 86-2019

**DECLARING THE SUPPLEMENTAL BUDGET NO. 2 FOR
CALENDAR YEAR 2018 OF BALUNGAO, PANGASINAN
INVOLVING A TOTAL APPROPRIATION OF
P7,611,932.07 OPERATIVE IN ITS ENTIRETY**

WHEREAS, pursuant to R.A. 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 Balungao, Pangasinan submitted its Supplemental Budget No. 2 for Calendar Year 2018 involving total appropriations of **P7,611,932.07** which was approved on November 28, 2018 and approved by the Mayor on November 29, 2018 through Appropriation Ordinance No. 2018-03;

WHEREAS, the Committee on Laws and Ordinances of the Sangguniang Panlalawigan with the technical assistance of the Local Finance Committee pursuant to Section 316 of the Local Government Code of 1991, have conducted preliminary review and study on said budget with the following findings:

1. The appropriation for Other Maintenance and Operating Expenses shall cover only expenses which are not classified in any of the specific maintenance and other operating expense accounts in accordance with the Revised Chart of Accounts for LGUs under COA Circular No. 2015-009 dated December 1, 2015;



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2. The projects funded under the 20% of the Annual Internal Revenue Allotment for development projects (20% Development Fund) shall be subject to the provisions of DILG and DBM JMC No. 2017-1 dated February 22, 2017 re “Updated Guidelines on the Appropriation and Utilization of the twenty percent (20%) of the Annual Internal Revenue Allotment for Development Projects” and DILG Memorandum Circular No. 2010-138 dated December 2, 2010, entitled “Use of the 20% Component of the Annual Internal Revenue Allotment Shares”; *and*
3. The items funded out of the Local Disaster Risk Reduction and Management Fund shall be in accordance with RA 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 Risk Reduction and Management Fund (LDRRMF).

WHEREAS, the Sangguniang Panlalawigan, after final evaluation, finds the same in order provided that the above-findings shall be complied with by the municipality;

WHEREFORE, in view of the foregoing, on motion of SP Members Salvador S. Perez, Jr. and Noel C. Bince and co-sponsored by SP Members Sheila Marie S. Perez-Galicia, Jerome Vic O. Espino and Arth Bryan C. Celeste, 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. 2 for Calendar Year 2018 of Balungao, Pangasinan** as of the date fixed therein for its effectivity; provided, that the disbursement of appropriations as approved shall be subject to the existing accounting and auditing rules and regulations, and compliance with other pertinent laws, rules and regulations shall be the responsibility of the Municipal Government of Balungao;