

Republic of the Philippines PROVINCE OF PANGASINAN

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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 3, 2025, at the Session Hall, Capitol Building, Lingayen, Pangasinan the following resolution was approved:

Sponsored by SP Members Noel C. Bince and Salvador S. Perez, Jr. and co-sponsored by SP Members Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan

RESOLUTION NO. 331-2025

APPROVING MUNICIPAL RESOLUTION NO. 313, S-2024 OF THE SANGGUNIANG BAYAN OF SAN NICOLAS, PANGASINAN, ENTITLED "APPROVING THE ANNUAL INVESTMENT PLAN (AIP) FOR CALENDAR YEAR 2025 OF THE MUNICIPALITY OF SAN NICOLAS, PANGSINAN"

WHEREAS, the Sangguniang Bayan of San Nicolas, Pangasinan submitted its Resolution No. 313, S-2024 to the Sangguniang Panlalawigan for review and evaluation pursuant to Section 56 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

WHEREAS, the Committee on Laws and Ordinances of the Sangguniang Panlalawigan with the technical assistance of the Provincial Planning and Development Officer have conducted initial review and study on said Resolution with the following findings:

- 1. The Municipal Development Council of San Nicolas has formulated the municipality's Annual Investment Program for Calendar Year 2025 and endorsed thru MDC Resolution No. 06, CY-2024 dated September 20, 2024 to the Sangguniang Bayan for approval. This is in pursuance to Sections 106, 109, 114, of the Local Government Code of 1991;
- 2. The Annual Investment Program of the municipality is in accordance with the Budget Operations Manual (BOM) for LGUs, 2023 edition and in pursuance to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2007 dated March 8, 2007, DBM-CCC-DILG JMC No. 2014-01 dated August 7, 2014, as amended by DBM-CCC-DILG JMD No. 2015-01 dated July 23, 2015 and Local Budget Memorandum No. 90 dated June 13, 2024 as to format and content. The AIP of San Nicolas was formulated following the prescribed AIP Summary Form categorized into





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general public, social, economic and other services sectors and covers (a) all the regular budgetary items for the operations of the different municipal offices broken down into PS, MOOE, Capital Outlay and Financial Expenses (b) the priority development programs/projects and those to be funded by 20% development fund, and (c) disaster risk reduction management programs/projects/activities of the municipality. It also includes the following: 1) Gender and Development Plan 2) List of PPA's for the Local Council for the Protection of Children 3) List of PPA's for Senior Citizens and Persons with Disabilities 4) List of PPAs to Address the Problems of Illegal Drugs 5) Peace and Order Plan 7) List of PPAs to Combat Acquired Immune Deficiency Syndrome (AIDS) 8) Local Youth Development Plan 9) Annual Procurement Plan 10) Cultural Development Plan 11) Local Climate Change Action Plan 12) Nutrition Plan;

- 3. The AIP of San Nicolas has a total investment requirement amounting to PhP263,562,510.00. This is supported by the CY 2025 Annual Budget of San Nicolas, Pangasinan which was enacted by the Sangguniang Bayan thru Appropriation Ordinance No. 6, Series of 2024 dated November 26, 2024;
- 4. The development fund amounting to PhP45,916,502.00 which is allocated for development projects is 20% of the municipality's NTA (PhP229,582,510.00) for CY 2025. This is in accordance with section 287 of RA 7160;

However, it is recommended that the programs, projects, activities proposed to be funded from the 20% Development Fund shall be in accordance with DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 (Revised Guidelines on the Appropriation and the Utilization of the Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) for Developments Projects)".

It is noted that while the project; Construction/Rehabilitation/Improvement of School buildings" are developmental in nature and essential to the promotion of the general welfare of the people, it is imperative to also consider Section 272 of Republic Act No. 7160 which provides that such projects are among those projects which shall be charged against the Special Education Fund.

In addition, the project; Purchase of Coaster Minibus for Tourism is among those not allowed under section 3.2.5.6 of the aforementioned DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020, to quote:





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- "3.2.5. The following expenditure items shall not be allowed to be charged against the 20% DF:
- 3.2.5.6. Purchase, maintenance or repair of motor vehicles used for administrative purposes."
- 5. The Disaster Reduction and Management Programs/Projects/Activities in preparation for and to mitigate the impact of disasters to be funded by the 5% Local Disaster Risk Reduction and Management Fund of the municipality amounting to PhP13,419,501.40 conforms with Section 21 of RA 10121. The programs, projects and activities to be funded by 70% of the 5% LDRRM Fund in the amount of PhP9,224,687.85 were based on NDRRMC-DBM-DILG Joint Memo-Circular No. 2013-1 dated March 25, 2013 (Allocation and Utilization of Local Disaster Risk Reduction and Management Fund) while the PhP3,953,437.65 is allocated as Quick Respond Fund. It is respectfully recommended that the LDRRM Plan be submitted to the OCD for review as provided under Item No. 2.2.12 of the Department of Budget and Management (DBM) - Local Budget Memorandum (LBM) No. 77 dated May 15, 2018 and DBM Local Budget Memorandum Circular No. 82 dated June 14, 2021;
- 6. The LGU has also identified programs/projects/activities responsive to climate change and tagged its corresponding expenditures in their AIP. This is in pursuance to DBM-CCC-DILG Joint Memorandum Circular (JCM) No. 2015-01 dated July 23, 2015; and
- 7. The Gender and Development Plan of the municipality was already reviewed by the Department of the Interior and Local Government (DILG) and found to be fully compliant in form and content with the provisions of the Joint Memo-Circular 2016-01: Amendments to JMC 2013-01 re: Guidelines on the Localizations of Magna Carta of Women as per attached Certificate of Review and Endorsement of the DILG dated November 12, 2024.

WHEREAS, the Sangguniang Panlalawigan, after final evaluation, finds the subject resolution in order, however, compliance with all the existing laws, rules and regulations shall be the responsibility of the Municipal Government of San Nicolas, Pangasinan;

WHEREFORE, in view of the foregoing, on motion of SP Members Noel C. Bince and Salvador S. Perez, Jr. 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, by the Sangguniang Panlalawigan in session assembled, to approve Resolution No. 313, S-2024 of the Sangguniang Bayan of San Nicolas, Pangasinan, entitled "Approving the Annual Investment Plan (AIP) for Calendar Year 2025 of the Municipality of San Nicolas, Pangasinan";

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