



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
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OFFICE OF THE SANGGUNIAN 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 31, 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. 416-2025

DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2025 OF MANAOAG, PANGASINAN, INVOLVING A TOTAL APPROPRIATION OF P322,680,000.00, 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 Manaoag, Pangasinan submitted its Annual Budget for Calendar Year 2025 involving total appropriations of P322,680,000.00, which was enacted on November 12, 2024 through Appropriation Ordinance No. 04, S-2024;

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 projects 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;



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2. 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;
3. That all programs, projects and activities shall be in accordance with the approved Local Development Plan and the FY 2025 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;
4. That the grant of step increment to some municipal employees and elective officials shall be in accordance with the CSC-DBM Joint Circular No. 01, S. 2012 dated September 3, 2012 and CSC-DBM Joint Circular No. 01, S. 2016 dated January 27, 2016;
5. 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-NDRRM-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), and that 30% shall be set aside as Quick Response Fund;
6. That the disbursement of Magna Carta Benefits of public health workers shall be in accordance with DBM-DOH Joint Memorandum Circular No. 1, S. 2012 dated November 29, 2012 re: Rules and Regulations on the Grant of Compensation - Related Magna Carta Benefits to Public Health Workers (PHWs);
7. That the disbursement of Magna Carta Benefits of Public Social Workers shall be in accordance with DBM-DSWD Joint Circular No. 1, S. 2018 dated December 27, 2018 re: Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers (PSWs);
8. That the appropriation and disbursement of Election related expenses shall be in accordance to COMELEC Resolution No. 1099 dated May 24, 2024 with the subject: "Calendar of Activities and Periods of Certain Prohibited Acts in Connection with the May 12, 2025 National and Local Elections (NLE), and BARMM Parliamentary Elections";
9. That the appropriation for Medical Allowance shall be in accordance with the provisions of Budget Circular No. 2024-6 dated December 12, 2024 of the Department of Budget and Management;



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10. That the effect of the Final FY 2025 NTA shares of the LGU will necessitate prioritization in the implementation of items of appropriations by the LGU;
11. The committee reiterates that the position title of the following positions should be changed to appropriate position titles since the said positions are not among the position titles authorized in the LGUs pursuant to LBC 137 dated July 13, 2021 (Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition):

From:	To:
1. Statistical Aide - G4	Statistician Aide – SG-4
2. Disbursing Officer I - SG6	Administrative Aide VI – SG6
3. Bookkeeper III – SG10	Administrative Assistant IV – SG10
4. Social Worker I – SG11	Social Welfare Officer I – SG11

11. That the appropriation for Other Personnel Benefits shall only be disbursed upon issuance of guidelines granting the same, otherwise, the same shall be deemed bereft of legal basis;
12. That the disbursement for Communication Expenses shall be subject to the provisions of DBM Budget Circular No. 2024-02 dated August 2, 2024 re: Guidelines on the Payment of Communication Expenses of Certain Government Personnel;
13. That the appropriation for Terminal Leave Benefits and Monetization of Leave Credits shall be subject to the provisions of DBM Budget Circular No. 2013-1 dated April 12, 2013 and Budget Circular No. 2016-2 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 3.1 thereof; and
14. That the excess in appropriation for Personal Services shall be subject to Section 325(a) of R.A. No. 7160.

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 Annual Budget for Calendar Year 2025 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)