



Republic of the Philippines  
PROVINCE OF PANGASINAN  
*Lingayen*  
[www.pangasinan.gov.ph](http://www.pangasinan.gov.ph)

**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 June 9, 2025, at the Session Hall, Capitol Building, Lingayen, Pangasinan, the following resolution was approved:*

Sponsored by SP Members Rosary Gracia P. Perez-Tababa and Nicholi Jan Louie Q. Sison and co-sponsored by SP Members Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan

**RESOLUTION NO. 542-2025**

**DECLARING THE SUPPLEMENTAL BUDGET NO. 1, FOR  
CALENDAR YEAR 2025 OF SISON, PANGASINAN, INVOLVING  
TOTAL APPROPRIATION OF P38,892,158.30, 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 Sison, Pangasinan submitted its Supplemental Budget No.1 for Calendar Year 2025 involving total appropriations of P38,892,158.30, which was enacted on March 24, 2025 through Appropriation Ordinance No. 01, Series of 2025;

**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 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;
2. That the reversion of savings shall be in accordance with the provisions of Section 336 of R.A. 7160 (Use of Appropriated Funds and Savings);



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3. That the appropriation for Terminal Leave Benefits shall be subject to the provision of DBM 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 Item 3.1 thereof;
4. 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 R.A. No. 12009 (The New Government Procurement Act);
5. 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 and its supplement thereto formulated pursuant to DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 1, Series of 2017 dated March 8, 2007;
6. That the appropriation for 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 that 30% shall be set aside as Quick Response Fund;
7. That the utilization of appropriation from 20% of the Annual National Tax Allotment (NTA) for development projects (20% Development Fund) shall be subject to the provisions of DILG-DBM Joint Memorandum Circular (JMC) No. 1, dated November 4, 2020 re: Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment for Development Projects;
8. That the purchase of transportation equipment shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 re: "Omnibus Guidelines on the Acquisition, Use, Rental and Replacement of Government Motor Vehicles" & Budget Circular No. 2022-1A dated March 1, 2023, (Supplemental Guidelines on the Acquisition, Use, Rental & Replacement of Government Motor Vehicles); and
9. That the grant of Other Personnel Benefits to government employees for Fiscal Year 2025 shall be disbursed only upon issuance of a circular granting the same.





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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 Member Napoleon C. Fontelera, Jr., duly seconded, it was—

**RESOLVED**, as it is hereby resolved, by the Sangguniang Panlalawigan in session assembled, to declare Operative in its Entirety Supplemental Budget No. 1 for Calendar Year 2025 of Sison, Pangasinan;

**RESOLVED FURTHER**, that a copy of this resolution be furnished the Office of the Sangguniang Bayan of Sison, Pangasinan, for its information and guidance.

CERTIFIED BY:

  
**VERNA T. NAVA-PEREZ**  
*Secretary to the Sanggunian*

ATTESTED:

  
**SP MEMBER ROSARY GRACIA P. PEREZ-TABABA**  
*Acting Vice Governor*