

# 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 Philip Theodore E. Cruz and Haidee S. Pacheco and co-sponsored by SP Members Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan

## **RESOLUTION NO. 275-2025**

#### DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2025 OF AGUILAR, PANGASINAN, INVOLVING A TOTAL APPROPRIATION OF P258,727,389.94, 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 Aguilar, Pangasinan submitted its Annual Budget for Calendar Year 2025 involving total appropriations of P258,727,389.94, which was enacted on December 16, 2024 through Appropriation Ordinance No. 04, Series of 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 appropriation for Terminal Leave Benefits shall be subject to the provisions 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;





Resolution No. 275-2025 Page 2

- 2. That the implementation of the Second Tranche salary adjustment to all municipal officials and employees shall be subject to the provisions of Executive Order No. 64 of the Office of the President dated August 2, 2024 and the specific guidelines and circulars for Local Government Units to be issued by the Department of Budget and Management;
- 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);
- 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);
- 5. That the grant of Other Personnel Benefits Medical Allowance to government employees for FY 2025 shall be in accordance with the provisions of Budget Circular No. 2024-6 dated December 12, 2024 by the Department of Budget and Management;
- 6. 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. The appropriation for salaries of the following should therefore be adjusted as follows:

OFFICE	NAME	FROM		TO	
		SG	RATE/ANNUM	SG	RATE/ANNUM
Office of the Municipal Mayor	Ginalyn E. Leonardo (Day Care Worker II)	8/3	252,525.00	8/3	254,432.00
	Rafael P. Queroda (Admin. Assist. II)	8/3	252,525.00	8/3	254,432.00
	Julie DL. Reyes (Admin. Aide III)	3/3	187,073.00	3/3	188,124.00

- That the appropriation for Representation and Transportation Allowances (RATA) shall be subject to the provisions of Local Budget Circular No. 157 of the Department of Budget and Management dated May 3, 2024;
- That the disbursement of Loyalty Cash Award shall be in accordance with Civil Service Commission Memorandum Circular No. 06 dated March 1, 2002 re: Revised Policies on the Grant of Loyalty Award;





Resolution No. 275-2025 Page 3

- 9. 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;
- 10. 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;
- 11. That all procurements to be undertaken shall be in accordance with the pertinent provisions of R.A. No. 9184 (The Government Procurement Reform Act) and its revised Implementing Rules and Regulations;
- 12. 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 March 8, 2007;
- 13. That the appropriation and disbursement of Election Expenses shall be in accordance with COMELEC Resolution No. 10999 dated May 24, 2024;
- 14.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;
- 15. That the purchase of other 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;
- 16. That the disbursement for Communication Expenses shall be subject to the provisions of DBM Budget Circular No. 2024-2 dated August 2, 2024 re: Guidelines on the Payment of Communication Expenses of Certain Government Personnel;





Resolution No. 275-2025 Page 4

- 17. That the disbursement of Anniversary Bonus shall be in accordance with Local Budget Circular No. 65 dated March 3, 1997 re: Guidelines on the Grant of Anniversary Bonus in the Local Government; and
- 18. That the appropriation for Health Insurance Premium Contributions shall be in accordance to pertinent provisions of R.A. No. 11223 or the Universal Health Care Act approved on February 20, 2019 and its Implementing Rules and Regulations.

**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 Philip Theodore E. Cruz and Haidee S. Pacheco and co-sponsored by SP Members Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan, duly seconded, it was–

**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 Aguilar, Pangasinan;

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

**CERTIFIED BY** NAVA-PEREZ to the Sanggunian Secreta

ATTESTED:

**SP MEMBER SHIELA NARIE F. BANIQUED** *Presiding Officer Pro Tempore* 

