



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 March 3, 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. 292-2025

DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2025 OF MANGATAREM, PANGASINAN, INVOLVING A TOTAL APPROPRIATION OF P394,895,386.00”

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 Mangatarem, Pangasinan submitted its Annual Budget for Calendar Year 2025 involving total appropriations of P394,895,386.00, which was enacted on November 26, 2024 through Appropriation Ordinance No. 02, 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 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;
2. That the grant of step increment to some municipal officials and employees shall be in accordance with DBM-CSC Joint Circular No. 1, S-2012 dated September 3, 2012 and CSC-DBM Joint Circular No. 01, S-2016 dated January 27, 2016;



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3. That the appropriation for the payment of Terminal Leave Benefits (TLB) 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;
4. 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;
5. That the utilization of appropriations from 20% Annual National Tax Allotment for Development Projects (20% Development Fund) shall be in accordance with the provisions of DBM - DOF - DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020, Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) for Development Projects);
6. 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;
7. That the appropriation and disbursement of Election Expenses shall be in accordance with COMELEC Resolution No. 10999 dated May 24, 2024;
8. That the appropriation for Medical Allowance shall be subject to the provisions of Budget Circular No. 2024-6 dated December 12, 2024;
9. That the amount provided under Local Budget Preparation Form No. 2 (Programmed Appropriation and Obligation by Object of Expenditures) shall be consistent with the amount in Local Budget Preparation Form No. 3 (Plantilla of Personnel);
10. That all appropriation for Public Affairs Fund and those under the Special Purpose Appropriations be spent solely for public purpose and no amount shall be applied for religious or private purposes pursuant to Section 305 (b) and 335 of R.A. 7160, and shall be broken down into appropriate objects of expenditures, as may be applicable in accordance with the New Government Accounting system (NGAs);



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11. 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 of Compensation-Related Magna Carta Benefits to Public Social Workers (PSWs);
12. That the disbursement of Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-DOH Joint Circular No. 1, S. 2012 dated November 29, 2012 re: Rules and Regulations on the of Compensation – Related Magna to Public Health Workers (PHWs);
13. That the utilization of appropriation for Capital Outlay, shall as may be applicable, be subject to the authorization of the Sanggunian on the list of projects to be implemented as rules by the Supreme Court in the case of Hon Gabriel Luis Quisumbing et. al. vs Gwendolyen F. Garcia, et. al. G.R. 1755-22, December 8, 2008;
14. That the grant of Hazard Pay to Public Health Workers shall be in accordance with the rates authorized under implementing Rules and Regulation of R.A. No. 7305 (Magna Carta of Public Health Workers);
15. That all procurement to be undertaken shall strictly be subject to the pertinent provisions of R.A. 9184 (The Government Procurement Reform Act) and its revised Implementing Rules and Regulations;
16. That the appropriation for Health Insurance Premiums Contributions shall be in accordance to pertinent provisions of R.A. No. 11223 of the Universal Health Care Act approved on February 20, 2019 and its Implementing Rules and Regulations; and
17. That the effect of the Final FY 2025 National Tax Allotment (NTA) share of the LGU necessitates the prioritization in the implementation of items of appropriation by the LGU.

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 Mangatarem, Pangasinan;



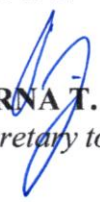
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RESOLVED FURTHER, that a copy of this resolution be furnished the Office of the Sangguniang Bayan of Mangatarem, Pangasinan, for its information and guidance.

CERTIFIED BY:


VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:


MARK RONALD D.G. LAMBINO
Vice Governor
(Presiding Officer)