



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 Shiela Marie F. Baniqued and Vici M. Ventanilla and co-sponsored by SP Members Carolyn D. Sison, Joyce D. Fernandez and Raul R. Sabangan

**RESOLUTION NO. 304-2025**

**DECLARING THE ANNUAL BUDGET FOR CALENDAR YEAR 2025 OF SAN CARLOS CITY, PANGASINAN, INVOLVING A TOTAL APPROPRIATION OF P1,402,314,513.16, 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 Panlungsod of San Carlos, Pangasinan submitted its Annual Budget for Calendar Year 2025 involving total appropriations of P1,402,314,513.16, which was enacted on November 27, 2025 through Appropriation Ordinance No. 24-22;

**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;



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2. That the grant of step increment to some municipal officials and employees shall be in accordance with CSC-DBM Joint Circular No. 1 S-2012 dated September 3, 2012 and CSC-DBM Joint Circular No. 01, S-2016 dated January 27, 2016;
3. That the appropriation and disbursement of Terminal Leave Benefits and Monetization of Leave Credits 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 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);
5. 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);
6. 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 Regulation;
7. That the projects funded 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";
8. 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;



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9. 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;
10. 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;
11. 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;
12. The grant and disbursement of Medical Allowance shall be in accordance with Executive Order No. 64, S. 2024 and DBM Budget Circular 2024-6, dated December 12, 2024. Likewise, the city should include in its next supplemental budget the deficiency in appropriation for medical allowance to one of its economic enterprises, Binalatongan Community College in the amount of P63,000.00;
13. That the grant and disbursement of confidential fund shall be in accordance with the guidelines set forth by COA-DBM Joint Circular No. 2015-01 dated January 8, 2015;
14. 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; and
15. 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.

**WHEREAS**, the Sangguniang Panlalawigan after final evaluation, finds the same in order provided that the findings shall be complied with by the City;

**WHEREFORE**, in view of the foregoing, on motion of SP Members Shiela Marie F. Baniqued and Vici M. Ventanilla 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 the City of San Carlos, Pangasinan;

**RESOLVED FURTHER**, that a copy of this resolution be furnished the Office of the Sangguniang Panlungsod of San Carlos, 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)*