



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG

ORDINANCE NO. 934, S-2023



ORDINANCE AUGMENTING THE MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) OF VARIOUS OFFICES OF THE CITY GOVERNMENT OF MANDALUYONG FOR FY 2023 IN THE TOTAL AMOUNT OF THREE HUNDRED SIXTY TWO MILLION FOUR HUNDRED FIFTY SIX THOUSAND PESOS (P362,456,000.00)

WHEREAS, Republic Act No. 7160 or the Local Government Code of 1991 authorizes the City Mayor to initiate and maximize the generation of resources and revenues, and apply the same to the implementation of development plans, programs, objectives, and priorities. He or she shall prepare and submit to the Sanggunian for approval the executive and supplemental budgets of the city;

WHEREAS, the same Code also states that "(a)fter the local chief executive concerned shall have submitted the executive budget to the sanggunian, no ordinance providing for a supplemental budget shall be enacted, except when supported by funds actually available as certified by the local treasurer or by new revenue sources." Implied from that power to approve executive or supplemental budget is the power to reprogram funds or otherwise use savings to augment funds under the General Appropriation Ordinance, subject to existing laws, rules and regulations;

WHEREAS, DBM Local Budget Circular No. 124 was issued on March 26, 2020 to provide the Policy Guidelines on the provision of funds by Local Government Units (LGU) for programs, projects and activities, including those addressing the Corona Virus Disease 2019 (COVID-19) situation;

WHEREAS, Section 336 of the Local Government Code of 1991 and Article 454 (b) of its IRR allow the use of appropriated funds and savings to augment any item in the approved annual budget (AB), to wit:

"SEC. 336. Use of Appropriated Funds and Savings. - Funds shall be available exclusively for the specific purpose for which they have been appropriated. No ordinance shall be passed authorizing any transfer of appropriations from one item to another. However, the local chief executive or the presiding officer of the sanggunian concerned, may, by ordinance, be authorized to augment any item in the approved AB for their respective offices from savings in other items within the same expense class of their respective appropriations."

WHEREAS, Article 454 (b) of the IRR of the Code defines “savings” as referring to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay. On the other hand, “augmentation” implies the existence in the budget of an item, project, activity or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient;

WHEREAS, the DBM, likewise, previously issued DBM-NBC No. 559 on June 26, 2015 prescribing the guidelines in the realignment of funds. In that Circular, realignment of funds is defined as the allocation, modification or change in the details within an existing program, activity or project (P/A/P) in the general appropriation ordinance, provided it will not entail an increase in the total amount appropriated for such P/A/P. Realignment, which may only be done within a P/A/P, covers change in any of the following:

1. Object of expenditure within an allotment class;
2. Implementing or Operating units (OU);
3. Project modifications as authorized in the pertinent special provision of certain agencies; and
4. One allotment class to another.

WHEREAS, as of June 13, 2023, the amount of Three Hundred Sixty Two Million Four Hundred Fifty Six Thousand Pesos (P362,456,000.00) has been identified as unobligated and unutilized from MOOE-Consultancy Services of select offices of the City Government of Mandaluyong, to be used to augment also the MOOE but on item “Other General Services” of the same offices. A copy of the Certification of Actual Unobligated and Sources of Funds is attached as Annex “A”, and made an integral part hereof;

WHEREAS, a Certification as to the availability of said fund has been issued by the City Treasurer and a certification as to the availability of appropriation/allotment was issued by the City Accountant, which are attached herewith as Annexes “B” and “C”, respectively, and made integral parts hereof.

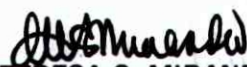
NOW, THEREFORE, be it ORDAINED by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled:

Section 1. The augmentation of the MOOE-Other General Services of select offices of the City Government of Mandaluyong for FY 2023 in the total amount of Three Hundred Sixty Two Million Four Hundred Fifty Six Thousand Pesos (P362,456,000.00) is hereby approved.

Section 2. Let copy of this Ordinance be furnished the Office of the City Mayor, City Budget Department, City Accounting Department and City Treasury Department for their information, guidance and reference.

ENACTED on this 3rd day of July 2023, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS
ENACTED BY THE SANGGUNIANG PANLUNGSOD OF
MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE
AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

APPROVED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer


BENJAMIN S. ABALOS
City Mayor

Date: JUL 11 2023

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor


ANJELO ELTON P. YAP
Councilor


DANILO DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor


CARISSA MARIZ S. MANALO
Councilor


ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOSO
Councilor


LESLIE F. CRUZ
Councilor


MICHAEL R. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor


DARWIN A. FERNANDEZ
LnB President


AEROL SEDRICK A. MANGALIAG
SK Federation President