



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 959, S-2023

ORDINANCE AUGMENTING THE MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND PERSONAL SERVICES (PS) OF VARIOUS OFFICES OF THE CITY GOVERNMENT OF MANDALUYONG FOR CY 2023 IN THE TOTAL AMOUNT OF ONE HUNDRED NINETEEN MILLION FIVE HUNDRED SEVENTEEN THOUSAND THREE HUNDRED SIXTY EIGHT PESOS (P119,517,368.00)

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 December 27, 2023, the amount of One Hundred Nineteen Million Five Hundred Seventeen Thousand Three Hundred Sixty Eight Pesos (P119,517,368.00) has been identified as unobligated and unutilized from Maintenance and Other Operating Expenses (MOOE) and Personal Services (PS) of select offices of the City Government of Mandaluyong, to be used to augment also the MOOE and Personal Services (PS) of various offices, which fund shall be used for CY 2023. 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, as it hereby ordained to augment the Maintenance and Other Operating Expenses (MOOE) and Personal Services (PS) of various offices of the City Government of Mandaluyong for CY 2023 in the total amount of One Hundred Nineteen Million Five Hundred Seventeen Thousand Three Hundred Sixty Eight Pesos (P119,517,368.00).

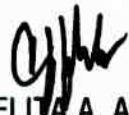
RESOLVED, FURTHER, that copy of this Ordinance be furnished the Office of the City Mayor, City Budget Department, City Accounting Department and City Treasurer's Department for their information, guidance and reference.

ADOPTED on this 28th day of December 2023, in the City of Mandaluyong.

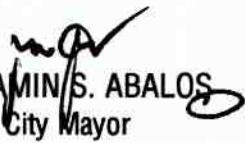
I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION WAS
ADOPTED BY THE SANGGUNIANG PANLUNGSOD OF
MANDALUYONG IN A SPECIAL SESSION HELD ON THE DATE AND
PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor

Date: DEC 29 2023