



ORDINANCE NO. 1003A, S-2024

ORDINANCE AUTHORIZING THE USE OF SAVINGS IN THE AMOUNT OF ONE HUNDRED FORTY ONE MILLION FOUR HUNDRED FIFTY FOUR THOUSAND NINE HUNDRED FIFTY EIGHT PESOS AND NINETY SIX CENTAVOS (P141,454,958.96) TO AUGMENT THE ITEMS ON PERSONAL SERVICES (PS) AND MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FOR CALENDAR YEAR 2024 IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF 1991

WHEREAS, Republic Act No. 7160 or the Local Government Code of 1991 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, 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 2, 2024, the sum of One Hundred Forty One Million Four Hundred Fifty Four Thousand Nine Hundred Fifty Eight Pesos and Ninety Six Centavos (P141,454,958.96) has been identified by the City Budget Officer as still available and unobligated under the PS and MOOE for CY 2024 due to the discontinuance of various programs, projects and activities (PPA) of different departments and offices of the City Government of Mandaluyong;

WHEREAS, for CY 2024, the City Budget Officer has, likewise, identified as PPA within the same PS and MOOE expense the salaries and other personnel benefits of personnel including premium contribution to the HMDF Fund, drugs and medicines and other general supplies and materials;

WHEREAS, there is a need to use the savings in the amount of One Hundred Forty One Million Four Hundred Fifty Four Thousand Nine Hundred Fifty Eight Pesos and Ninety Six Centavos (P141,454,958.96) so that it may be immediately utilized for the above mentioned PPA of the City Government of Mandaluyong;

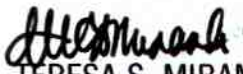
WHEREAS, a certification as to the availability of fund issued by the City Treasurer and a certification as to the availability of appropriation/allotment issued by the City Accountant are attached herewith as Annexes "A" and "B", as well as the corresponding Certification Actual Unobligated and Sources of Funds as Annex "C".

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled, APPROVES, the use of savings in the amount of One Hundred Forty One Million Four Hundred Fifty Four Thousand Nine Hundred Fifty Eight Pesos and Ninety Six Centavos (P141,454,958.96) to augment the items on Personal Services (PS) and Maintenance and Other Operating Expense (MOOE) for Calendar Year 2024.

RESOLVED, FURTHER, that 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 9th day of December 2024, in the City of Mandaluyong.

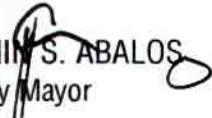
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

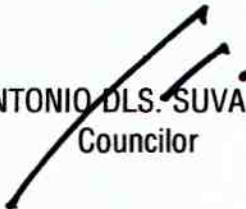
ATTESTED BY:

APPROVED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer


BENJAMIN S. ABALOS
City Mayor
Date: DEC 18 2024

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councillor


ANJELO ELTON P. YAP
Councillor


DANILO L. DE GUZMAN
Councillor

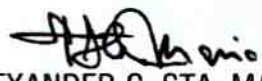

RODOLFO M. POSADAS
Councillor

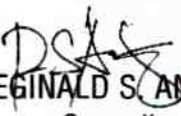

CARISSA MARIZ S. MANALO
Councillor


ESTANISLAO V. ALIM III
Councillor

DISTRICT II


BENJAMIN A. ABALOS III
Councillor


ALEXANDER C. STA. MARIA
Councillor


REGINALD S. ANTIOJO
Councillor


LESLIE F. CRUZ
Councillor


MICHAEL ERIC G. CUEJILO
Councillor

EMERGENCY LEAVE
DARWIN A. FERNANDEZ
LnB President


CHERILYN V. MINA
SK Federation President