



REPUBLIC OF THE PHILIPPINES  
**SANGGUNIANG PANLUNGSOD**  
CITY OF MANDALUYONG

ORDINANCE NO. 898, S-2022



ORDINANCE REPROGRAMMING THE AMOUNT OF NINETY SEVEN MILLION FIVE HUNDRED TWENTY SIX THOUSAND SIX HUNDRED SIXTY PESOS (P97,526,660.00) UNDER THE 20% COMMUNITY DEVELOPMENT FUND FOR CALENDAR YEAR 2022 FOR THE CAPITAL OUTLAY OF THE CITY ENGINEERING AND BUILDING OFFICIALS DEPARTMENT

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 (LGUs) for programs, projects and activities to address 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."

A. DLS. SUVA  
DISTRICT I

AE. YAP  
DISTRICT I

D. DE GUZMAN  
DISTRICT I

R. POSADAS  
DISTRICT I

CM. MANALO  
DISTRICT I

E. ALIM III  
DISTRICT I

AS. MANGALIAG  
SK. FED. PRES.

B. ABALOS III  
DISTRICT II

A. STA. MARIA  
DISTRICT II

R. ANTIOJO  
DISTRICT II

C. CRUZ  
DISTRICT II

M. OCAMPO  
DISTRICT II

ME. CUEJILLO  
DISTRICT II

D. FERNANDEZ  
LDB PRES.

A. DLS. SUVA  
DISTRICT I

AE. YAP  
DISTRICT I

D. DE GUZMAN  
DISTRICT I

R. POSADAS  
DISTRICT I

CM. MANALO  
DISTRICT I

E. ALIM III  
DISTRICT I

AS. MANGALIAG  
SK. FED. PRES.

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 September 14, 2022, the sum of Ninety Seven Million Five Hundred Twenty Six Thousand Six Hundred Sixty Pesos (P97,526,660.00) has been identified by the City Engineer as still available and unobligated under its 2022 20% Community Development Fund due to the discontinuance of various programs, projects and activities (PPA) under Capital Outlay (CO), which fund can be utilized for other projects of the City Engineering and Building Officials Department within the same class.

WHEREAS, for CY 2022, the City Engineer has, likewise, identified as priority projects the replacement and supply of water scrubber and accessories at the crematoriums of the Garden of Life Cemetery, street and drainage improvements, installation of streetlights, and construction of temporary shelter for families affected at M. Yulo Street.

WHEREAS, there is a need to reprogram the available fund in the amount of Ninety Seven Million Five Hundred Twenty Six Thousand Six Hundred Sixty Pesos (P97,526,660.00) to the Capital Outlay of the City Engineering and Building Officials Department so that it may be immediately utilized for the abovementioned programs, plans, activities and expenses of the City 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", and made integral parts hereof.

B. ABALOS III  
DISTRICT II

A. STA. MARIA  
DISTRICT II

R. ANTIJO  
DISTRICT II

L. CRUZ  
DISTRICT II

M. OCAMPO  
DISTRICT II

ME. CUEJLO  
DISTRICT II

D. FERNANDEZ  
LNB PRES.

A. DLS. SUVA  
DISTRICT I

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled, RESOLVED as it hereby RESOLVES to reprogram the amount of in the sum of Ninety Seven Million Five Hundred Twenty Six Thousand Six Hundred Sixty Pesos (P97,526,660.00) under the 20% Community Development Fund CY 2022 for the Capital Outlay (CO) of the City Engineering and Building Officials Department.

RESOLVED, FURTHER, that copy of this Ordinance be furnished the Office of the City Mayor, City Engineering and Building Officials Department, City Budget Department, City Accounting Department and City Treasury Department for their information, guidance and reference.

ENACTED on this 11<sup>th</sup> day of October 2022, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED 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:

CARMELITA A. ABALOS  
City Vice Mayor &  
Presiding Officer

APPROVED BY:

BENJAMIN S. ABALOS  
City Mayor

Date: OCT 18 2022

R. POSADAS  
DISTRICT I

CM. MANALO  
DISTRICT I

E. ALIM III  
DISTRICT I

AS. MANGALIAG  
SA FED. PRES.

B. ABALOS III  
DISTRICT II

A. STA. MARIA  
DISTRICT II

R. ANTIOJO  
DISTRICT II

L. CRUZ  
DISTRICT II

M. OCAMPO  
DISTRICT II

ME. CUEJILLO  
DISTRICT II

D. FERNANDEZ  
LUB PRES.