



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 902, S-2022

ORDINANCE REPROGRAMMING THE AMOUNT OF THIRTY FOUR MILLION THREE HUNDRED EIGHTY SEVEN THOUSAND THREE HUNDRED EIGHT PESOS AND SEVENTY EIGHT CENTAVOS (P34,387,308.78) UNDER THE GENDER AND DEVELOPMENT MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FUND FOR FY 2022 TO AUGMENT THE FUNDS FOR THE FAMILY AND COMMUNITY WELFARE PROGRAM OF THE OFFICE OF THE CITY MAYOR AND GABAY KALUSUGAN HEALTH CARE PROGRAM AGAINST COVID-19 DISEASE OF THE MANDALUYONG CITY MEDICAL CENTER

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 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

A. STA. MARIA
DISTRICT II

R. ANTIOJO
DISTRICT II

L. CRUZ
DISTRICT II

M. OCAMPO
DISTRICT II

ME. CUEJLO
DISTRICT II

D. FERNANDEZ
LNB PRES.

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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 2022, the sum of Thirty Four Million Three Hundred Eighty Seven Thousand Three Hundred Eight Pesos and Seventy Eight Centavos (P34,387,308.78) has been identified by the City Budget Officer as still available and unobligated under the GAD MOOE Fund for FY 2022 due to the discontinuance of various programs, projects and activities (PPA), which fund can be utilized for other GAD-related projects of other offices of the City Government of Mandaluyong;

WHEREAS, for CY 2022, the GAD Focal Person has, likewise, identified as GAD-related PPA within the same MOOE expense the Family and Community Welfare Program of the Office of the City Mayor and Gabay Kalusugan-Health Care Program Against Covid-19 Disease of the Mandaluyong City Medical Center that needed additional funds to benefit more constituents;

WHEREAS, there is a need to reprogram the available fund in the amount of Thirty Four Million Three Hundred Eighty Seven Thousand Three Hundred Eight Pesos and Seventy Eight Centavos (P34,387,308.78) under the GAD MOOE Fund for FY 2022 so that it may be immediately utilized for the abovementioned GAD-related 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 of Actual Unobligated and Sources of Funds as Annex "C", and made integral parts hereof.

A. STA. MARIA
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NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled, APPROVES, the reprogramming of the amount of Thirty Four Million Three Hundred Eighty Seven Thousand Three Hundred Eight Pesos and Seventy Eight Centavos (P34,387,308.78) under the GAD MOOE Fund for FY 2022 to augment the funds for the Family and Community Welfare Program of the Office of the City Mayor and Gabay Kalusugan-Health Care Program Against Covid-19 Disease of the Mandaluyong City Medical Center

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

ENACTED on this 18th 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:


CARMENITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor

Date: OCT 24 2022

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DISTRICT II

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D. FERNANDEZ
LNB PRES.