



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG

ORDINANCE NO. 998, S-2024



ORDINANCE AUTHORIZING THE USE OF SAVINGS IN THE AMOUNT OF THIRTY EIGHT MILLION FOUR HUNDRED SEVENTY THOUSAND THREE HUNDRED FIFTY SIX PESOS AND NINETY FIVE CENTAVOS (P38,470,356.95) UNDER THE 2024 GENDER AND DEVELOPMENT MAINTENANCE AND OTHER OPERATING EXPENSES (GAD-MOOE) FOR AUGMENTATION 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 October 2024, the sum of Thirty Eight Million Four Hundred Seventy Thousand Three Hundred Fifty Six Pesos and Ninety Five Centavos (P38,470,356.95) has been identified by the City Budget Officer as still available and unobligated under the GAD MOOE Fund for FY 2024 due to the discontinuance of various programs, projects and activities (PPA), which fund can be utilized for other DILG-Approved GAD-related PPA of the City Government of Mandaluyong;

WHEREAS, for CY 2024, the GAD Focal Person has, likewise, identified as GAD-related PPA within the same MOOE expense the improvement of daycare centers, procurement of GAD vehicle, provisions for the Family and Community Welfare Program, and GAD-related information and education campaign (IEC) materials of the City Public Information Office that needed additional funds to benefit more constituents;

WHEREAS, there is a need to use the savings in the amount of Thirty Eight Million Four Hundred Seventy Thousand Three Hundred Fifty Six Pesos and Ninety Five Centavos (P38,470,356.95) under the 2024 GAD MOOE Fund so that it may be immediately utilized for the abovementioned DILG-Approved 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".

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 Thirty Eight Million Four Hundred Seventy Thousand Three Hundred Fifty Six Pesos and Ninety Five Centavos (P38,470,356.95) under the 2024 GAD MOOE to augment the funds for the improvement of daycare centers, sustaining GAD operations, provisions for the Family and Community Welfare Program, and GAD-related IEC materials of the City Public Information Office.

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

ADOPTED on this 7th day of October 2024, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION
WAS ADOPTED 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: OCT 18 2024

DISTRICT I



ANTONIO DLS. SUVA, JR.
Councilor



ANJELO ELTON P. YAP
Councilor



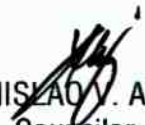
DANILO L. DE GUZMAN
Councilor



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. ANTIOJO
Councilor



LESLIE F. CRUZ
Councilor



MICHAEL ERIC G. CUEJILO
Councilor



DARWIN A. FERNANDEZ
LnB President



CHERYLYN V. MINA
SK Federation President