



Republic of the Philippines
Province of Cavite
City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

COMMITTEE REPORT

NO. FBA-167-S-2023

Subject: AN ORDINANCE AUTHORIZING THE CITY MAYOR AND/OR PRESIDING OFFICER OF THE SANGGUNIANG PANLUNGSOD TO USE SAVINGS FOR AUGMENTATION IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF 1991.– PCO-2023-140 dated November 20, 2023

Referred to this Committee on the 69th Regular Session of the 5th Sangguniang Panlungsod is the above-subject matter for appropriate action and recommendation,

The Committee refer to the provisions of Republic Act No. 7160, known as the "Local Government Code of 1991", Section 336 states that and we quote:

"Section 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 annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.**"

The savings and augmentation are defined in the General Provision of the General Appropriations Act and DBM circulars as follows and we quote:

Meaning of Savings and Augmentation under existing law and budget circulars.

Savings refer to portions or balances of any programmed appropriation x x x free from any obligation or encumbrance which are: (i) still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized; (ii) from appropriations balances arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay; and (iii) from



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appropriations balances realized from the implementation of measures resulting in improved systems and efficiencies and thus, enabled agencies to meet and deliver the required or planned targets, programs, and services approved xxx.

Augmentation implies the existence xxx of a program, activity, or project with an appropriation, which upon implementation or subsequent evaluation of needed resources, is determined to be deficient. **In no case shall a non-existent program, activity, or project, be funded by augmentation from savings or by the use of appropriations x x x.**

The items of the same expense class for augmentation with the use of savings are itemized as follows:

Office/Department	From	Amount	To	Amount
Office of the City Mayor-SPA Various Local Government Affairs	Donations – Other Government Agencies	8,000,000.00	Donation – Medical Assistance	8,000,000.00
Office of City General Services	Other Supplies and Material Expenses	526,563.00	Janitorial Services	526,563.00

FINDINGS:

1. The particulars of the expenditures to be funded from savings are covered by an existing activity or project.
2. The existence of an activity or project and the availability of savings are sufficient for the purpose of augmentation

RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Committee hereby recommend **TO APPROVE** the Ordinance authorizing the City Mayor and the Presiding Officer of the Sangguniang Panlungsod to use the savings for augmentation.



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WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this day of November 2023 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION



HON. ROGELIO M. NOLASCO
Chairman


HON. CATHERINE S. EVARISTO
Vice Chairperson


HON. REYNALDO D. PALABRICA
Member


HON. ADRIELITO G. GAWARAN
Member

Prepared by:


ROBERTO A. DE GUZMAN
Local Legislative Staff Assistant I

COMMITTEE REPORT FBA-000-S-2023

PCO-2023-140 – AN ORDINANCE AUTHORIZING THE CITY MAYOR AND/OR PRESIDING OFFICER OF THE SANGGUNIANG PANLUNGSOD TO USE SAVINGS FOR AUGMENTATION.



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for augmentation in accordance with the Local Government Code of 1991 was
APPROVED.

The regular session was closed and adjourned at 1:30 P.M.

Prepared By:

Handwritten signature of Edgardo B. Nolasco in black ink.

EDGARDO B. NOLASCO
CLERK

Attested By:

Handwritten signature of Rogelio "Bok" M. Nolasco in black ink.

COUN. ROGELIO "BOK" M. NOLASCO
Chairman
Committee on Finance, Budget and Appropriation

**PROPOSED CITY ORDINANCE NO. 2023-140
Series of 2023**

**AN ORDINANCE AUTHORIZING THE CITY MAYOR AND/OR
PRESIDING OFFICER OF THE SANGGUNIAN TO USE SAVINGS FOR
AUGMENTATION IN ACCORDANCE WITH THE LOCAL
GOVERNMENT CODE OF 1991.**

Sponsored by:

Hon. Rogelson M. Nolasco

Co - Sponsored by:

**Hon. Roberto L. Advincula, Hon. Ramon N. Bautista, Hon. Simplicio G.
Dominguez, Hon. Mac Raven Espiritu, Hon. Reynaldo M. Fablan, Hon.
Adriello G. Gawaran, Hon. Victorio L. Guerrero, Jr., Hon. Alejandro F.
Gutierrez, Hon. Aldo Joselito F. Pagulayan, Hon. Reynaldo D. Palabrica,
Hon. Michael E. Sofis and Hon. Levy M. Tela.**

Be it ordained in Regular Session assembled that:

Section 1. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160 or the Local Government Code of 1991, the Mayor and /or Presiding Officer of the Sangguniang Panlungsod are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expenses class of their respective appropriations.

The following items need to be re-aligned to other purposes with the same office and expense class, to wit:

Office/Department	From	Amount	To	Amount
Office of the City Mayor SPA-Various Local Government Affairs	Donations - Other Government Agencies	8,000,000.00	Donations - Medical Assistance Program	8,000,000.00
Office of the City General Services	Other Supplies and Materials Expenses	526,563.00	Janitorial Services	526,563.00

For this purpose, "savings" refer to portions or balances of any programmed appropriation free from any obligation or encumbrance still available after the satisfactory completion or 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

November 15, 2023

To Sangguniang Panglungsod
City of Bacoor

Thru. Hon. Rowena B. Mendola
City Vice Mayor

Gentlemen/Ladies,

Respectfully submitting herewith the items that require enactment of an Ordinance for realignment to other purposes within the same office and expense class, as follows:

Office/Department	From	Amount	To	Amount
Office of the City Mayor-SPA- Various Local Government Affairs	Donations-Other Government Agencies	8,000,000.00	Donations-Medical Assistance Program	8,000,000.00
Office of the City General Services	Other supplies and materials expenses	526,563.00	Janitorial services	526,563.00

ELVINIA S. GUERRERO
City Budget Officer

Noted by

ATTY. AIMEE TORREFRANCA-NERI
City Administrator