

Republic of the Philippines
Province of Ilocos Norte
Municipality of Batac
OFFICE OF THE SANGGUNIANG BAYAN

Introduced by: Councilor Caledonio C. Mangapit

ORDINANCE NO. 10

AN ORDINANCE ADVANCING AN EFFICIENT FISCAL MANAGEMENT BY AUTHORIZING THE MUNICIPAL MAYOR AND THE PRESIDING OFFICER OF THE SANGGUNIANG BAYAN TO MAKE USE OF SAVINGS IN THEIR RESPECTIVE OFFICES BY WAY OF TRANSFER TO OTHER ITEMS WITHIN THE SAME EXPENSE CLASS IN THEIR RESPECTIVE APPROPRIATIONS

"WHEREAS, the Municipal Government endeavors to deliver the basic services and facilities to all constituents efficiently, effectively and immediately;

WHEREAS, pursuant to this endeavor, there is a necessity to adopt measures that will enhance the efficient fiscal management of the Municipal Government especially in the Office of the Municipal Mayor and Office of the Sangguniang Bayan;

WHEREAS, the Municipal Mayor or the Presiding Officer of the Sangguniang Bayan 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~~ ^{expense} class of their respective appropriations (Section 336, R.A. 7160);

WHEREFORE, by virtue of the legislative powers vested in the Sangguniang Bayan and pursuant to Section 336 of R.A. 7160 otherwise known as the Local Government Code of 1991, the Sanggunian hereby ordains that:

SECTION 1. DEFINITION OF TERMS - The terms "savings" and "augmentation" as used in this Ordinance, shall mean:

1. Savings refer to portions or balances of any programmed appropriations 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 positions and leaves of absence without pay.
2. 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.

SECTION 2. DELEGATION OF AUTHORITY TO MUNICIPAL MAYOR AND VICE-MAYOR TO AUGMENT FUNDS - The Municipal Mayor or the Presiding Officer of the Sangguniang Bayan are hereby authorized to augment any item in the approved annual budget of the Municipality for their respective offices from savings in other items within the same expense class of their respective appropriations; Provided that, the availability of savings for the above purpose is certified in writing and under oath by the Municipal Treasurer; Provided further, that the exercise of the power delegated shall be subject to the limitations and restrictions provided in Title V, Book II of the Local Government Code of 1991.