



Republic of the Philippines  
Province of Iloilo  
**MUNICIPALITY OF BINGAWAN**  
*OFFICE OF THE MAYOR*



**EXECUTIVE ORDER NO. 45**  
Series of 2018

**AN ORDER TO AUGMENT FUND FROM REPAIR & MAINTENANCE-MACHINERY AND EQUIPMENT TO TELEPHONE EXPENSES IN THE AMOUNT OF FIVE THOUSAND (P 5,000.00) FROM REPAIR AND MAINTENANCE OF OFFICE TO TRAINING EXPENSES IN THE AMOUNT OF FIFTEEN THOUSAND PESOS (P 15,000.00) AND OTHER MAINTENANCE AND OPERATING EXPENSES TO TRAINING EXPENSES IN THE AMOUNT OF TEN THOUSAND PESOS ONLY (P10,000.00) UNDER THE OFFICE OF THE MUNICIPAL ACCOUNTANT.**

**WHEREAS**, Section 336 of RA 7160, otherwise known as “Local Government Code of 1991”, provides that the “Local Chief Executive or the presiding officer of the sanggunian concerned may, by ordinance, be authorized to augment any item in the approved of annual budget for their respective offices from savings in the other items within the same class of their respective appropriations”;

**WHEREAS**, pursuant to Section 6 of Appropriation Ordinance No. 247, Series of 2017 of the Municipality of Bingawan dated December 13, 2017, states that “the Local Chief Executive of the Municipality and the Municipal Vice Mayor as the Presiding Officer of the Sangguniang Bayan are hereby authorized to augment any item in this Annual Budget for their respective offices from savings in other items within the same expense class of their respective appropriations;

**WHEREAS**, pursuant to accounting rules, laws and procedure, funds can be transferred, provided they belong to the same category;

**WHEREAS**, from repair & maintenance-machinery and equipment to telephone expense, from repair and maintenance of office to training expenses and other maintenance and operating expenses to training expenses belong to the same expense class and category;

**WHEREAS**, the Municipal Accountant Office needs to allocate fund from repair & maintenance-machinery and equipment to telephone expense, from repair and maintenance of office to training expenses and other maintenance and operating expenses to training expenses;

**WHEREAS**, the above- mentioned transfer of funds belong to the same expense class and category.

**NOW THEREFORE, I, MATT P. PALABRICA, Ph.D.**, Acting Municipal Mayor of the Municipality of Bingawan, Iloilo, by virtue of the powers vested on me by law, do hereby order that;

**SECTION 1.** The funds for the expense are hereby augmented, to wit:

From	To	Amount
Repair & Maintenance-Machinery and Equipment	Telephone Expenses	P 5, 000.00
Repair and Maintenance of Office	Training Expenses	P 15, 000.00
Other Maintenance and Operating Expenses	Training Expenses	P 10,000.00
<b>TOTAL</b>		<b>P 30,000.00</b>

**Section 2.** This Executive Order shall take effect immediately.

SO ORDERED.

Done this 10<sup>th</sup> day of September 2018 in the Municipality of Bingawan, Province of Iloilo.

**HON. MATT P. PALABRICA, Ph.D.**  
Acting Municipal Mayor  
As per E.O. # 26 Series of 2018