



Republic of the Philippines  
Province of Iloilo  
**MUNICIPALITY OF BINGAWAN**

**OFFICE OF THE MAYOR**



**EXECUTIVE ORDER NO. 23**  
Series of 2018

**AN ORDER TO AUGMENT FUND FROM TRAVELLING EXPENSES TO FUEL, OIL AND LUBRICANTS IN THE AMOUNT OF ONE THOUSAND FIVE HUNDRED EIGHTY PESOS ONLY (Php1, 580.00), FROM DRUGS AND MEDICINES TO OTHER MAINTENANCE AND OPERATING EXPENSES (MOOE) IN THE AMOUNT OF TWO THOUSAND PESOS ONLY (Php2,000.00), FROM INSURANCE EXPENSES TO OTHER MAINTENANCE AND OPERATING EXPENSES (MOOE) IN THE AMOUNT OF EIGHT THOUSAND SIX HUNDRED PESOS (Php8,600.00) FROM REPAIR AND MAINTENANCE OF VEHICLE TO TRAINING AND SEMINAR IN THE AMOUNT OF ELEVEN THOUSAND PESOS ONLY (Php11,000.00) AND FROM REPAIR AND MAINTENANCE OF VEHICLE TO FUEL, OIL AND LUBRICANTS IN THE AMOUNT OF THIRTY ONE THOUSAND SEVEN HUNDRED FIFTY PESOS ONLY (Php31,750.00) UNDER THE MUNICIPAL HEALTH OFFICE.**

**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 travelling expenses to fuel, oil and lubricants, from drugs and medicines to other maintenance and operating expenses (MOOE), from insurance expenses to other maintenance and operating expenses, from repair and maintenance of vehicle to training and seminar and from repair and maintenance of vehicle to fuel, oil and lubricants belong to the same expense class and category;

**WHEREAS**, the Municipal Health Officer needs to allocate fund from travelling expenses to fuel, oil and lubricants, from drugs and medicines to other maintenance and operating expenses (MOOE), from insurance expenses to other maintenance and operating expenses (MOOE), from repair and maintenance of vehicle to training and seminar and from repair and maintenance of vehicle to fuel, oil and lubricants;

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

**NOW THEREFORE, I, MARK P. PALABRICA**, 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 expenses are hereby augment, to wit:

From	To	Amount
TRAVELLING EXPENSES	FUEL, OIL AND LUBRICANTS	P 1,580.00
DRUGS & MEDICINES	MOOE	P 2,000.00
INSURANCE EXPENSES	MOOE	P 8,600.00
Repair/Maintenance of Vehicle	Training and Seminar	P 11,000.00
Repair & Maintenance of Vehicle	Fuel, Oil & Lubricants	P 31,750.00
<b>TOTAL</b>		<b>P 54,930.00</b>

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

**SO ORDERED.**

Done this 17<sup>th</sup> day of December 2018 in the Municipality of Bingawan, Province of Iloilo.

**MARK P. PALABRICA**  
Municipal Mayor

Mayor's Office -----  
Accounting Office -----  
Treasurer's Office -----  
Budget Office -----  
RHU -----