



October 30, 2014

HON. RODRIGO L. RAFAEL, CE
Municipal Mayor
Natividad, Pangasinan



Dear Mayor Rafael:

This pertains to your letter request seeking clarification on the following issues, to wit:

1. Can the Sangguniang Bayan issue an Executive Order transferring the appropriations for trainings, office supplies, membership dues to another MOE?
2. Can the Sangguniang Bayan implement projects?
3. Can the Sangguniang Bayan give donations out of the SB Funds?
4. Can the SB use their other MOE appropriation to give out donations?

Before dwelling on the issues, may we first invite your attention on the provisions of RA 7160 otherwise known as the Local Government Code of 1991 particularly on Sections 336 and 444 which states that:

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.

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Section 444. The Chief Executive: Powers, Duties, Functions and Compensation. -

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- (2) Enforce all laws and ordinances relative to the governance of the municipality and the exercise of its corporate powers provided for under Section 22 of this Code implement all approved policies, programs, projects, services and activities of the municipality xxx