



ORDINANCE NO. 1003, S-2024

AN ORDINANCE APPROPRIATING THE AMOUNT OF TWO HUNDRED TWENTY SEVEN MILLION FOUR HUNDRED THIRTEEN THOUSAND FIVE HUNDRED NINETY ONE PESOS (P227,413,591.00) AS SUPPLEMENTAL BUDGET NO. 4, FOR CALENDAR YEAR 2024, INTENDED TO DEFRAY EXPENSES FOR PERSONAL SERVICES (PS) AND MAINTENANCE & OTHER OPERATING EXPENSES (MOOE) OF VARIOUS DEPARTMENTS AND OFFICES OF THE CITY GOVERNMENT OF MANDALUYONG

WHEREAS, Section 321 of Republic Act No. 7160 or the Local Government Code of 1991 (LGC) states that "(a)fter the local chief executive concerned shall have submitted the executive budget to the sanggunian, no ordinance providing for a supplemental budget shall be enacted, except when supported by funds actually available as certified by the local treasurer or by new revenue sources";

WHEREAS, Section 322 of the same law further provides that the "(u)nexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for the expenditure except by subsequent enactment. However, appropriations for capital outlays shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled. The balances of continuing appropriations shall be reviewed as part of the annual budget preparation and the sanggunian concerned may approve, upon recommendation of the local chief executive, the reversion of funds no longer needed in connection with the activities funded by said continuing appropriations subject to the provisions of this section."

WHEREAS, under the Budget Operations Manual for Local Government Units (BOM for LGUs), 2023 Edition, changes in the annual budget may be done through supplemental budgets under the following circumstances (Article 417 of the IRR of the LGC, as amended by Administrative Order No. 47):

1. *When supported by funds actually available as certified by the local treasurer*

Funds actually available refer to the amount of money actually collected, as certified by the local treasurer, at any given point during the fiscal year, which is over and above the estimated income collection for that point in the year.

Thus, funds are actually available when realized income exceeds estimated income as of any given day, month, or quarter of a given fiscal year.

Funds are, likewise, deemed actually available when there are savings.

Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absence without pay (Article 454 [b] [1] of the IRR of the LGC).

2. If covered by new revenue source/s

New revenue source refers to money measures not otherwise considered during the preparation and enactment of the annual budget. Such new revenue measures include ordinance passed by the sanggunian during the fiscal year but after the annual budget had already been enacted into law which imposes new local taxes, charges, fees, fines or penalties, or which raises existing local taxes, charges, fees, fines or penalties.

Such revenue sources also include new or higher remittances, contributions, subsidies or grants in aid from the NG or from government corporations and private entities which have not been included in the estimates of income which served as basis for the annual budget.

WHEREAS, for CY 2024, the City Government has available funds for appropriation by way of supplemental budget in the amount of Two Hundred Twenty Seven Million Four Hundred Thirteen Thousand Five Hundred Ninety One Pesos (P227,413,591.00) that remain unencumbered and unobligated on account of excess income from taxes, fees and charges, MCMC Fees-PhilHealth and reversion of funds from savings for Personal Services for Vacant Positions for October to December 2024, unutilized terminal leave, savings from Appropriations of Personal Services (PS), Capital Outlay (CO) and Maintenance and Other Operating Expenses (MOOE). The certifications as to the availability of fund and cash issued by the City Accountant and the City Treasurer as well as Statement of Funding Sources are attached as Annexes "A", "B" and "C", respectively, and made integral parts hereof;

WHEREAS, the City Budget Officer prepared the corresponding Statement of Supplemental Appropriation, a copy of which is attached as Annex "D", and made an integral part hereof.

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled:

- Section 1. The amount of Two Hundred Twenty Seven Million Four Hundred Thirteen Thousand Five Hundred Ninety One Pesos (P227,413,591.00) is hereby appropriated as Supplemental Budget No. 4 for CY 2024, intended to defray expenses for Personal Services (PS) and Maintenance & Other Operating Expenses (MOOE) of various departments and offices of the City Government of Mandaluyong for CY 2024.

Section 2. Let the copy of this Ordinance be furnished to the Office of the City Mayor, City Budget Department, City Accounting Department and City Treasury Department for their information, guidance and appropriate actions.

Section 3. This Ordinance shall take effect immediately upon its approval.

ENACTED on this 9th day of December 2024, in the City of Mandaluyong.

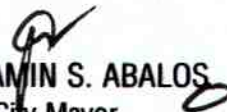
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD
OF MANDALUYONG IN A REGULAR SESSION HELD ON
THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

APPROVED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer


BENJAMIN S. ABALOS
City Mayor

Date: DEC 18 2024

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DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor


ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor

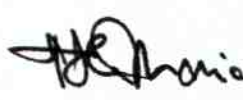

RODOLFO M. POSADAS
Councilor


CARISSA MARIZ S. MANALO
Councilor


ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE E. CRUZ
Councilor


MICHAEL ERIC G. CUEJILO
Councilor

EMERGENCY LEAVE

DARWIN A. FERNANDEZ
LnB President


CHERILYN V. MINA
SK Federation President