



REPUBLIC OF THE PHILIPPINES  
**SANGGUNIANG PANLUNGSOD**  
CITY OF MANDALUYONG



**ORDINANCE NO. 891, S-2022**

AN ORDINANCE APPROPRIATING THE AMOUNT OF TWENTY FIVE MILLION PESOS (P25,000,000.00) AS SUPPLEMENTAL BUDGET NO. 5 FOR CALENDAR YEAR 2022, INTENDED FOR MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) OF THE MANDALUYONG CITY MEDICAL CENTER (MCMC)

WHEREAS, Section 321 of Republic Act No. 7160 or the Local Government Code of 1991 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 6.1.1 of the Budget Operations Manual (BOM) for Local Government Units states: "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 the said fiscal year. Funds are, likewise, deemed available when there are savings. For this purpose, savings refer to portions or balances as of any given point in the fiscal year of 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."

WHEREAS, under DBM Local Budget Circular No. 124 dated March 26, 2020, "(i)n providing funds for COVID-19-related PPAs, the LGUs shall effect changes in their respective ABs through SB/s in accordance with Section 321 of the Code and Article 417 of its IRR, as amended by AO No. 47, as discussed under the Budget Operations Manual for LGUs, 2016 Edition, under the following circumstances:

- (a) 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 Code)."

WHEREAS, the City Government has available funds for appropriation by way of supplemental budget in the amount of Twenty Five Million Pesos (P25,000,000.00) that remain unencumbered and unobligated from actual collection in excess of the estimate income under Special Account-PhilHealth for the current year. The certification as to the availability of fund issued by City Treasurer is attached as Annex "A", and made integral part hereof.

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

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

- Section 1. The amount of Twenty Five Million Pesos (P25,000,000.00) is hereby appropriated as Supplemental Budget No. 5 for Calendar Year 2022, intended for Maintenance and Other Operating Expenses (MOOE) of the Mandaluyong City Medical Center (MCMC), particularly to defray the expenses for Drugs and Medicines, as well as Food Supplies.
- Section 2. Let copy of this Ordinance be furnished the Office of the City Mayor, Mandaluyong City Medical Center (MCMC) Hospital Director, City Budget Department, City Accounting Department, and City Treasurer's Department for their information, guidance and reference.
- Section 3. This Ordinance shall take effect immediately after its approval.

ENACTED on this 23<sup>rd</sup> day of August 2022, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED 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:

CARMELITA A. ABALOS  
City Vice Mayor &  
Presiding Officer

APPROVED BY:

BENJAMIN S. ABALOS  
City Mayor

Date: AUG 31 2022