



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



ORDINANCE NO. 895, S-2022

AN ORDINANCE APPROPRIATING THE AMOUNT OF TWO HUNDRED FOURTEEN MILLION THREE HUNDRED NINETY FIVE THOUSAND SEVEN HUNDRED TWO PESOS (P214,395,702.00) AS SUPPLEMENTAL BUDGET NO. 6, FOR CALENDAR YEAR 2022, INTENDED TO DEFRAY EXPENSES FOR PERSONAL SERVICES AND MAINTENANCE & OTHER OPERATING EXPENSES (MOOE) OF VARIOUS DEPARTMENTS AND OFFICES OF THE CITY GOVERNMENT OF MANDALUYONG FOR CALENDAR YEAR 2022

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.

A. DLS. SUVA  
DISTRICT I

AE. YAP  
DISTRICT I

D. DE GUZMAN  
DISTRICT I

R. POSADAS  
DISTRICT I

CM. MANALO  
DISTRICT I

E. ALIM III  
DISTRICT I

AS. MANGALIAG  
SK. FED. PRES.

B. ABALOS III  
DISTRICT II

A. STA. MARIA  
DISTRICT II

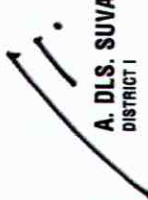
R. ANTIOJO  
DISTRICT II

L. CRUZ  
DISTRICT II

M. OCAMPO  
DISTRICT II

ME. CUEJILLO  
DISTRICT II

D. FERNANDEZ  
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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, for CY 2022, the City Government has available funds for appropriation by way of supplemental budget in the amount of Two Hundred Fourteen Million Three Hundred Ninety Five Thousand Seven Hundred Two Pesos (P214,395,702.00) that remain unencumbered and unobligated on account of the reversion of funds from Personal Services for Vacant Positions, MOOE of select departments and offices, and unutilized terminal leaves. The certification as to the availability of fund issued by the City Treasurer and existence of the account by the City Accountant are attached as Annexes "A" and "B", 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 "C", 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 Fourteen Million Three Hundred Ninety Five Thousand Seven Hundred Two Pesos (P214,395,702.00) is hereby appropriated as Supplemental Budget No. 6 for CY 2022, intended to defray expenses for Personal Services and Maintenance & Other Operating Expenses (MOOE) of various departments and offices of the City Government of Mandaluyong for CY 2022.

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

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



B. ABALOS III  
DISTRICT II



A. STA. MARIA  
DISTRICT II



R. ANTIOJO  
DISTRICT II



L. CRUZ  
DISTRICT II



M. CAMPO  
DISTRICT II



ME. CUEJILLO  
DISTRICT II

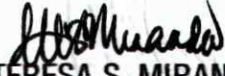


D. FERNANDEZ  
LNB PRES.

A. DLS. SUVA  
DISTRICT I

ENACTED on this 11<sup>th</sup> day of October 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: OCT 18 2022

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