



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 947, S-2023

AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED FORTY SIX MILLION FOUR HUNDRED THIRTY ONE THOUSAND NINE HUNDRED THREE PESOS (P146,431,903.00) AS SUPPLEMENTAL BUDGET NO. 3 FOR CALENDAR YEAR 2023, INTENDED TO DEFRAY EXPENSES FOR 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 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, for CY 2023, the City Government has available funds for appropriation by way of supplemental budget in the amount of One Hundred Forty Six Million Four Hundred Thirty One Thousand Nine Hundred Three Pesos (P146,431,903.00) that remain unencumbered and unobligated on account of excess income from MCMC Fees-PhilHealth and 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 City Treasurer and availability of appropriation by the City Accountant are attached as Annexes "A" and "B", and made integral parts hereof;

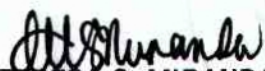
WHEREAS, the City Budget Officer prepared the corresponding Statement of Supplemental Appropriation, a copy of which is attached as Annex "C", and made an integral part hereof.

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

- SECTION 1. The amount of One Hundred Forty Six Million Four Hundred Thirty One Thousand Nine Hundred Three Pesos (P146,431,903.00) is hereby appropriated as Supplemental Budget No. 3 for CY 2023, intended to defray expenses for Maintenance & Other Operating Expenses (MOOE) of various departments and offices of the City Government of Mandaluyong for CY 2023.
- SECTION 2. Let copy of this Ordinance be furnished the Office of the 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.

ENACTED on this 29th day of September 2023, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS
ENACTED BY THE SANGGUNIANG PANLUNGSOD OF
MANDALUYONG IN A SPECIAL 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 06 2023

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor

ABSENT
ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor

ABSENT
CARISSA MARIZ S. MANALO
Councilor

ABSENT
ESTANISLAO V. ALIM III
Councilor


DARWIN A. FERNANDEZ
LnB President

ABSENT
AEROL SEDRICK A. MANGALIAG
SK Federation President

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTONIO
Councilor


LESLIE F. CRUZ
Councilor

SICK LEAVE
MICHAEL R. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor