

**REVIEWED**

PURSUANT OF THE PROVISIONS  
OF REORDERING NO. 7180



APPROPRIATING THE AMOUNT OF FIVE BILLION NINE HUNDRED  
MILLION PESOS (PHP 5,900,000,000.00), UNDER THE GENERAL FUND  
EXECUTIVE BUDGET OF THE CITY OF MANILA FOR CY 2004, NET OF

BY AUTHORITY OF THE SECRETARY DEPOSED

**RUBY R. ESTEBAN**

DIRECTOR

REFERENCE: REVENUE LETTER NO. 11

DEDUCTED FROM INTERSPECIAL ACCOUNT OF EIGHT HUNDRED  
MILLION THREE HUNDRED FORTY-FIVE THOUSAND SEVEN  
HUNDRED SEVENTY-EIGHT PESOS (PHP 830,345,778.00), TO BE TAKEN FROM  
CERTIFIED AS REASONABLY COLLECTIBLE BY  
THE CITY FINANCE COMMITTEE FOR CY 2004 AND FOR OTHER PURPOSES.

Be it ordained by the City Council of Manila, THAT:

**SECTION 1.** There is hereby appropriated the amount of FOUR BILLION NINE HUNDRED FORTY-FIVE MILLION ONE HUNDRED FIFTY-FOUR THOUSAND NINE HUNDRED TWELVE PESOS (Php 4,945,154,912.00), under the General Fund-Proper, net of Interspecial Account Transfer of SEVEN HUNDRED NINETY-FOUR MILLION SEVEN HUNDRED TEN THOUSAND FOUR HUNDRED THIRTY-THREE PESOS (Php 794,710,433.00), from the General Fund-Proper to Special Accounts and the amount of NINE HUNDRED FIFTY-FOUR MILLION EIGHT HUNDRED FORTY-FIVE THOUSAND AND EIGHTY-EIGHT PESOS (Php 954,845,088.00), under the Special Account net of Interspecial Account Transfer of THIRTY-FIVE MILLION SIX HUNDRED THIRTY-FIVE THOUSAND THREE HUNDRED FORTY-FIVE PESOS (Php 35,635,345.00), from Special Accounts to General Fund-Proper out of General Fund/Special Accounts of the City Treasury to be made available for appropriation under the CY 2004 Executive Budget of the City Government of Manila, to be taken from the estimated income certified as reasonably collectible by the City Finance Committee and which are not otherwise appropriated and which budget documents marked as Annex "A" for Book I and Annex "B" for Book II are made integral parts hereof, to be made available as appropriation of the City Government of Manila, from January 1 to December 31, 2004.

The herein appropriation of funds represents authorized budgetary support for the continued operation of various departments/offices and obligations of the City of Manila, for which the following sums are provided, by classification, for the ensuing year.

**A. GENERAL FUND-PROPER**

**1. APPROPRIATION BY DEPARTMENT/OFFICE**

**1.1 GENERAL SERVICES**

**1.1.1 OFFICE OF THE MAYOR**

Personal Services	Php	55,275,106.00
Maintenance and Other Operating Expenses		78,710,083.00
Capital Outlay		<u>2,000,000.00</u>

**TOTAL** Php 135,985,189.00

**1.1.2 MANILA BARANGAY BUREAU**

Personal Services	Php	18,637,453.00
Maintenance and Other Operating Expenses		4,701,200.00
Capital Outlay		<u>480,000.00</u>

**TOTAL** Php 23,818,653.00

**1.1.3 BUSINESS PROMOTION AND DEVELOPMENT OFFICE**

Personal Services	Php	15,923,380.00
Maintenance and Other Operating Expenses		1,974,000.00
Capital Outlay		<u>200,000.00</u>

**TOTAL** Php 18,097,380.00

<b>1.1.4 OFFICE OF THE VICE MAYOR</b>		
Personal Services	Php	6,580,713.00
Maintenance and Other Operating Expenses		13,365,000.00
Capital Outlay		<u>500,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>20,445,713.00</u></b>
<b>1.1.5 OFFICE OF THE SANGGUNIANG PANLUNGSOD</b>		
Personal Services	Php	223,529,531.00
Maintenance and Other Operating Expenses		51,131,890.00
Capital Outlay		<u>1,500,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>276,161,421.00</u></b>
<b>1.1.6 OFFICE OF THE CITY ADMINISTRATOR</b>		
Personal Services	Php	9,375,762.00
Maintenance and Other Operating Expenses		1,333,600.00
Capital Outlay		<u>200,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>10,909,362.00</u></b>
<b>1.1.7 CITY PERSONNEL OFFICE</b>		
Personal Services	Php	41,209,745.00
Maintenance and Other Operating Expenses		1,864,500.00
Capital Outlay		<u>165,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>43,239,245.00</u></b>
<b>1.1.8 CITY PLANNING AND DEVELOPMENT OFFICE</b>		
Personal Services	Php	8,840,671.00
Maintenance and Other Operating Expenses		870,000.00
Capital Outlay		<u>120,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>9,830,671.00</u></b>
<b>1.1.9 CITY CIVIL REGISTRY OFFICE</b>		
Personal Services	Php	13,752,927.00
Maintenance and Other Operating Expenses		3,395,000.00
Capital Outlay		<u>600,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>17,747,927.00</u></b>
<b>1.1.10 CITY GENERAL SERVICES OFFICE</b>		
Personal Services	Php	34,615,048.00
Maintenance and Other Operating Expenses		<u>18,418,304.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>53,033,352.00</u></b>
<b>1.1.11 CITY BUDGET OFFICE</b>		
Personal Services	Php	14,379,436.00
Maintenance and Other Operating Expenses		1,180,500.00
Capital Outlay		<u>350,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>15,909,936.00</u></b>
<b>1.1.12 OFFICE OF THE CITY ACCOUNTANT</b>		
Personal Services	Php	35,404,562.00
Maintenance and Other Operating Expenses		1,710,400.00
Capital Outlay		<u>1,500,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>38,614,962.00</u></b>

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<b>1.1.13 CITY TREASURER'S OFFICE</b>			
Personal Services	Php	107,708,804.00	
Maintenance and Other Operating Expenses		22,313,125.00	
Capital Outlay		<u>2,500,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>132,521,929.00</u></b>	
<b>1.1.14 DEPARTMENT OF ASSESSMENT</b>			
Personal Services	Php	40,379,494.00	
Maintenance and Other Operating Expenses		4,668,000.00	
Capital Outlay		<u>100,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>45,147,494.00</u></b>	
<b>1.1.15 MANILA CITY LIBRARY</b>			
Personal Services	Php	23,230,100.00	
Maintenance and other Operating Expenses		1,499,400.00	
Capital Outlay		<u>344,500.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>25,074,000.00</u></b>	
<b>1.1.16 OFFICE OF THE CITY LEGAL OFFICER</b>			
Personal Services	Php	21,373,783.00	
Maintenance and Other Operating Expenses		1,735,300.00	
Capital Outlay		<u>60,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>23,169,083.00</u></b>	
<b>1.1.17 OFFICE OF THE CITY PROSECUTOR</b>			
Personal Services	Php	37,793,810.00	
Maintenance and Other Operating Expenses		1,250,000.00	
Capital Outlay		<u>410,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>39,453,810.00</u></b>	
<b>1.1.18 OFFICE OF THE SHERIFF</b>			
Personal Services	Php	18,125,984.00	
Maintenance and other Operating Expenses		<u>284,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>18,409,984.00</u></b>	
<b>1.1.19 BOARD OF TAX ASSESSMENT APPEALS</b>			
Personal Services	Php	2,824,731.00	
Maintenance and Other Operating Expenses		<u>116,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>2,940,731.00</u></b>	
<b>1.1.20 CITY DEVELOPMENT OFFICE (DILG)</b>			
Personal Services	Php	24,000.00	
Maintenance and Other Operating Expenses		76,000.00	
Capital Outlay		<u>100,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>200,000.00</u></b>	
<b>1.1.21 OFFICE OF THE CITY AUDITOR</b>			
Maintenance and Other Operating Expenses	Php	1,598,060.00	
Capital Outlay		<u>250,000.00</u>	
<b>TOTAL</b>	<b>Php</b>	<b><u>1,848,060.00</u></b>	

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<b>1.1.22 REGIONAL TRIAL COURT</b>		
Personal Services	Php	4,112,000.00
Maintenance and Other Operating Expenses		<u>350,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>4,462,000.00</u></b>
<b>1.1.23 METROPOLITAN TRIAL COURT</b>		
Personal Services	Php	2,490,000.00
Maintenance and Other Operating Expenses		<u>730,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>3,220,000.00</u></b>
<b>1.1.24 REGISTRY OF DEEDS</b>		
Personal Services	Php	42,000.00
Capital Outlay		<u>70,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>112,000.00</u></b>
<b>1.1.25 PAMANTASAN NG LUNGSOD NG MAYNILA</b>		
Maintenance and Other Operating Expenses	Php	<u>210,663,165.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>210,663,165.00</u></b>
<b>TOTAL GENERAL SERVICES</b>	<b>Php</b>	<b><u>1,171,016,067.00</u></b>
<b>1.2 SOCIAL SERVICES</b>		
<b>1.2.1 MANILA CITY SCHOOLS</b>		
Personal Services	Php	104,876,749.00
Maintenance and Other Operating Expenses		<u>85,060,049.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>189,936,798.00</u></b>
<b>1.2.2 EULOGIO "AMANG" RODRIGUEZ INSTITUTE OF SCIENCE AND TECHNOLOGY</b>		
Personal Services	Php	24,965,136.00
Maintenance and Other Operating Expenses		<u>2,111,720.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>27,076,856.00</u></b>
<b>1.2.3 MANILA HEALTH DEPARTMENT</b>		
Personal Services	Php	329,164,091.00
Maintenance and Other Operating Expenses		<u>52,665,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>381,829,091.00</u></b>
<b>1.2.4 DEPARTMENT OF PUBLIC SERVICES</b>		
Personal Services	Php	134,030,858.00
Maintenance and Other Operating Expenses		<u>552,128,920.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>686,159,778.00</u></b>
<b>1.2.5 URBAN SETTLEMENTS OFFICE</b>		
Personal Services	Php	22,055,796.00
Maintenance and Other Operating Expenses		6,232,125.00
Capital Outlay		<u>45,000,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>73,287,921.00</u></b>

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<b>1.2.6 DEPARTMENT OF SOCIAL WELFARE</b>		
Personal Services	Php	74,056,717.00
Maintenance and Other Operating Expenses		<u>31,495,758.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>105,552,475.00</u></b>
<b>1.2.7 YOUTH DEVELOPMENT AND WELFARE BUREAU</b>		
Personal Services	Php	10,672,231.00
Maintenance and Other Operating Expenses		<u>1,133,300.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>11,805,531.00</u></b>
<b>TOTAL SOCIAL SERVICES</b>	<b>Php</b>	<b><u>1,475,648,450.00</u></b>
<b>3 ECONOMIC SERVICES</b>		
<b>1.3.1 MANILA TOURISM AND CULTURAL AFFAIRS BUREAU</b>		
Personal Services	Php	18,700,480.00
Maintenance and Other Operating Expenses		4,172,000.00
Capital Outlay		<u>1,000,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>23,872,480.00</u></b>
<b>1.3.2 DEPARTMENT OF ENGINEERING AND PUBLIC WORKS</b>		
Personal Services	Php	217,610,581.00
Maintenance and Other Operating Expenses		299,110,000.00
Capital Outlay		<u>210,200,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>726,920,581.00</u></b>
<b>TOTAL ECONOMIC SERVICES</b>	<b>Php</b>	<b><u>750,793,061.00</u></b>
<b>TOTAL EXPENDITURES BY DEPARTMENT/OFFICE</b>	<b>Php</b>	<b><u>3,397,457,578.00</u></b>

**2. NON-OFFICE EXPENDITURES**

**2.1 STATUTORY AND CONTRACTUAL OBLIGATIONS**

**Special Activities Fund**

100 - 000	Php	6,000,000.00
200 - 000		55,000,000.00
300 - 000		<u>17,000,000.00</u>

**Legislative Special Activities Fund**

200 - 000	Php	74,660,000.00
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**Operational Expenses for Project MATAPAT**

100 - 000	Php	8,424,000.00
200 - 000		<u>5,308,000.00</u>

Provident Fund		1,000,000.00
Expenses for Public Affairs/Activities		<u>15,000,000.00</u>

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**Lump-Sum Appropriation**

a. Other Bonuses and Allowances (one sack of rice/year or its equivalent)	Php	14,900,000.00
b. Other Maintenance and Operating Expenses (Financial Assistance)		227,944,200.00
Terminal Leave Benefits		65,962,812.00
Retirement Benefits – Civilian		101,890,970.00
Judgment Cost		1,000,000.00
Amortization of Loan		142,523,288.00

Operational Expenses for City General Welfare Development Program	Php	20,000,000.00
Operational Expenses for Taxpayer's Lounge		600,000.00

Operational Expenses for the Manila Drug Rehabilitation Center		500,000.00
Aid to Environmental Improvement and Development, including Amenities		35,000,000.00

Election Expenses including purchase of Automated Counting Machine	Php	45,000,000.00
Construction of Court Building		4,294,600.00

PhilHealth Para sa Masa		15,000,000.00
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PhilHealth Para sa Masa	Php	3,000,000.00
a. Telephone Rentals		7,000,000.00

b. Water Consumption		12,500,000.00
c. Illumination and Power		200,000.00

d. Insurance of Government Properties		15,000,000.00
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PhilHealth Para sa Masa		15,000,000.00
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**Appropriation to implement**

a. Old Age Sustenance Allowance for Teachers and Non-teachers Division of City Schools (Ordinance 7977)	Php	7,000,000.00
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b. Retirement Gratuity – Western Police District (Ordinance 7989)		25,000,000.00
c. Ordinance 8040 – EPSA		10,000,000.00

Special Program for Arts & Culture		500,000.00
Operational Assistance to Western Police District		10,000,000.00

<b>TOTAL STATUTORY AND CONTRACTUAL OBLIGATION</b>	<b>Php</b>	<b>932,207,870.00</b>
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**2.2 BUDGETARY REQUIREMENTS**

Barangay Development Fund	Php	896,000.00
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20% Community Development Fund		226,670,147.00
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5% Calamity Fund		239,687,102.00
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5% Contribution to MMDA		148,236,215.00
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<b>TOTAL BUDGETARY REQUIREMENTS</b>	<b>Php</b>	<b>615,489,464.00</b>
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<b>TOTAL NON-OFFICE EXPENDITURES</b>	<b>Php</b>	<b>1,547,697,334.00</b>
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<b>TOTAL EXPENDITURES</b>	<b>Php</b>	<b>4,945,154,912.00</b>
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**3. INTERSPECIAL ACCOUNT TRANSFER FROM  
GENERAL FUND-PROPER TO SPECIAL ACCOUNTS**

Veterinary Inspection Board	Php	28,521,491.00
Ospital ng Maynila		256,279,403.00
Gat. A. Bonifacio Memorial Medical Center		187,718,576.00
Ospital ng Tondo II		63,614,900.00
Ospital ng Sampaloc		67,071,115.00
City College of Manila		109,125,735.00
Public Recreations Bureau		<u>82,379,213.00</u>

**TOTAL** **Php** 794,710,433.00

**TOTAL APPROPRIATIONS, GENERAL FUND-PROPER** **Php** 5,739,865,345.00

**B. SPECIAL ACCOUNTS**

**1. APPROPRIATION BY DEPARTMENT/OFFICE**

**1.1 GENERAL SERVICES**

**1.1.1 MANILA TRAFFIC AND PARKING BUREAU**

Personal Services	Php	29,402,007.00
Maintenance and Other Operating Expenses		1,990,000.00
Capital Outlay		<u>640,000.00</u>

**TOTAL** **Php** 32,032,007.00

**TOTAL GENERAL SERVICES** **Php** 32,032,007.00

**2.1 SOCIAL SERVICES**

**2.1.1 OSPITAL NG MAYNILA**

Personal Services	Php	156,611,376.00
Maintenance and Other Operating Expenses		<u>85,942,684.00</u>

**TOTAL** **Php** 242,554,060.00

**2.1.2 OSPITAL NG SAMPALOC**

Personal Services	Php	43,557,115.00
Maintenance and Other Operating Expenses		<u>20,888,000.00</u>

**TOTAL** **Php** 64,445,115.00

**2.1.3 OSPITAL NG TONDO II**

Personal Services	Php	39,813,373.00
Maintenance and Other Operating Expenses		20,870,527.00
Capital Outlay		<u>500,000.00</u>

**TOTAL** **Php** 61,183,900.00

**2.1.4 GAT. A. BONIFACIO MEMORIAL  
MEDICAL CENTER**

Personal Services	Php	117,170,276.00
Maintenance and Other Operating Expenses		<u>63,439,300.00</u>

**TOTAL** **Php** 180,609,576.00

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<b>2.1.5 CITY COLLEGE OF MANILA</b>		
Personal Services	Php	78,405,536.00
Maintenance and Other Operating Expenses		24,521,303.00
Capital Outlay		<u>1,000,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>103,926,839.00</u></b>
<b>2.1.6 PUBLIC RECREATIONS BUREAU</b>		
Personal Services	Php	61,945,198.00
Maintenance and Other Operating Expenses		33,989,000.00
Capital Outlay		<u>8,500,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>104,434,198.00</u></b>
<b>2.1.7 MANILA HEALTH DEPARTMENT-CEMETERY</b>		
Personal Services	Php	10,684,125.00
Maintenance and Other Operating Expenses		<u>1,250,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>11,934,125.00</u></b>
<b>TOTAL SOCIAL SERVICES</b>	<b>Php</b>	<b><u>769,087,813.00</u></b>
<b>3.1 ECONOMIC SERVICES</b>		
<b>3.1.1 MARKET ADMINISTRATION OFFICE</b>		
Personal Services	Php	36,212,287.00
Maintenance and Other Operating Expenses		6,180,000.00
Capital Outlay		<u>175,000.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>42,567,287.00</u></b>
<b>3.1.2 VETERINARY INSPECTION BOARD</b>		
Personal Services	Php	27,243,522.00
Maintenance and Other Operating Expenses		<u>4,386,850.00</u>
<b>TOTAL</b>	<b>Php</b>	<b><u>31,630,381.00</u></b>
<b>TOTAL ECONOMIC SERVICES</b>	<b>Php</b>	<b><u>74,197,668.00</u></b>
<b>TOTAL EXPENDITURES BY DEPARTMENT/OFFICE</b>	<b>Php</b>	<b><u>875,317,488.00</u></b>
<b>2. NON-OFFICE EXPENDITURES</b>		
<b>2.1 STATUTORY AND CONTRACTUAL OBLIGATIONS</b>		
<b>a. Personal Services</b>		
Other Bonuses and Allowances (one sack of rice/year or its equivalent)	Php	3,176,000.00
Retirement Benefits - Civilian		27,000,000.00
Terminal Leave Benefits		<u>13,300,000.00</u>
<b>b. Maintenance and other Operating Expenses</b>		
Other Maintenance and Operating Expenses (Financial Assistance)	Php	<u>36,051,600.00</u>
<b>TOTAL NON-OFFICE EXPENDITURES</b>	<b>Php</b>	<b><u>79,527,600.00</u></b>
<b>TOTAL EXPENDITURES</b>	<b>Php</b>	<b><u>954,845,088.00</u></b>

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<b>3. INTERSPECIAL ACCOUNT TRANSFER FROM SPECIAL ACCOUNTS TO GENERAL FUND-PROPER</b>	
Manila Traffic and Parking Bureau	Php 17,742,726.00
Market Administration Office	17,522,863.00
Manila Health Department – Cemetery	369,756.00
<b>TOTAL</b>	<b>Php 35,635,345.00</b>
<b>TOTAL APPROPRIATIONS, SPECIAL ACCOUNTS</b>	<b>Php 990,480,433.00</b>
<b>TOTAL APPROPRIATIONS, GENERAL FUND-PROPER AND SPECIAL ACCOUNTS</b>	<b>Php 6,730,345,778.00</b>
<b>LESS: NET OF TRANSFER TO AND FROM INTERSPECIAL</b>	<b>Php 830,345,778.00</b>
<b>TOTAL APPROPRIATIONS</b>	<b>Php 5,900,000,000.00</b>

### GENERAL PROVISIONS

**SEC. 2. BUDGETARY REQUIREMENTS.** – The Budgetary Expenditures herein proposed shall comply with the following requirements:

- a. The aggregate amount appropriated shall not exceed the estimates of income.
- b. Full provision shall be made for all statutory and contractual obligations.
- c. Aid to barangays in the amount not less than ONE THOUSAND PESOS (Php 1,000.00) shall be provided and shall be released immediately upon approval of this Ordinance as augmentation for barangay operations and/or projects, and
- d. Five percent (5%) of estimated revenue from regular sources shall be set aside as annual lump sum appropriations for relief, rehabilitation, reconstruction and other works or services in connection with calamities which may occur during the budget year: *PROVIDED HOWEVER, That* such fund shall be used only in the City of Manila or other areas affected by disaster or calamity as determined and declared by Manila's Sangguniang Panlungsod.

### SEC. 3. GENERAL LIMITATIONS. –

- a. The total amount appropriated for Personal Services for Calendar Year 2004 shall not exceed Forty-Five Percent (45%) of the total annual income from regular sources realized in the next preceding calendar year. Appropriations for Personal Services of public utilities and economic enterprises owned, operated and maintained by the City, shall not be included in the annual budget or in the computation of the maximum amount for Personal Services. The appropriations for Personal Services of such economic enterprises shall be charged to their respective budgets.
- b. No official or employee shall be entitled to a salary rate higher than the maximum fixed for his position or other position of equivalent rank, as determined by applicable laws, rules and regulations issued thereunder
- c. No local fund shall be appropriated to increase or adjust salaries or wages of officials and employees of the National Government, except as may be expressly authorized by law.

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- d. In case of abolition of positions and creation of new ones resulting from the abolition of existing positions in the career services, such abolition or creation shall be made in accordance with the pertinent provisions of the Rules and Regulations implementing R.A. 7160 and the Civil Service Law, Rules and Regulations.
- e. Positions in the official plantilla for career positions which are occupied by incumbents, holding permanent appointments shall be covered by adequate appropriations.
- f. No changes in designation or nomenclature of position resulting in a promotion or demotion in rank or increase or decrease in compensation shall be allowed, except when the position is actually vacant, and filling of such positions shall be strictly made in accordance with Civil Service Law, Rules and Regulations.
- g. The creation of new positions and salary increases or adjustments shall in no case be made retroactive; and
- h. The annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed two percent (2%), of the actual receipts derived from basic real property tax in the next preceding calendar year.

**SEC. 4. ITEMIZATION OF PERSONAL SERVICES.** – The itemization of Personal Services in support of the appropriation herein authorized for personal services shall form part of this Ordinance and shall be governed by its provisions.

**SEC. 5. INTELLIGENCE EXPENSES.** – The Intelligence Expenses provided under this Ordinance shall be used solely for intelligence activities and disbursements thereof, shall be subject to existing laws and pertinent accounting and auditing rules and regulations.

**SEC. 6. CHANGES IN THE ORGANIZATIONAL AND ADMINISTRATIVE MACHINERY AND APPROPRIATED FUNDS THEREFORE.** – All creation, conversion, transfer, abolition and other personnel actions made under Book II of this Ordinance were made in accordance with the Revised Index of Occupational Services, Position/Titles and Salary Grades as embodied under Local Budget Circular No. 61 of the Department of Budget and Management.

- a. For a more responsive, efficient and effective organization within several departments and offices, conversion of certain positions becomes imperative.
- b. Likewise, effected and adopted, is the abolition of certain vacant positions in order to trim down the City bureaucracy to a leaner but more effective and economical organization.

**SEC. 7. USE OF APPROPRIATED FUNDS.** – All funds appropriated for functions, projects and activities shall be released and used exclusively for the specific purposes for which they have been authorized. Any amendments and augmentation may be made within the calendar year only upon the enactment and approval of a Supplemental Budget Ordinance.

**SEC. 8. AUTHORITY TO ADJUST APPROPRIATIONS.** – No Ordinance shall be passed authorizing any transfer of appropriations from one item to another. However, the City Mayor and the Presiding Officer of the Sangguniang Panlungsod are authorized to augment any item in the approved annual budgets for their respective offices, from savings in other items within the same expense classification of their respective appropriations.

**SEC. 9. TWENTY PERCENT (20%) COMMUNITY DEVELOPMENT FUND.** The 20% Community Development Fund shall strictly be utilized for projects specified under the Local Development Plan as approved by the City Council in conformity with the Local Government Code.

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The amount allocated for this fund shall be utilized solely for programs/projects indicated on Page 251, Book I.

**SEC. 10. TWENTY PERCENT (20%) CONTINGENCY RESERVE.** – Except for expenses due to public utilities, rentals, insurance premiums and food supplies expenses, a contingency reserve of 20% on the authorized 2004 appropriation for Departmental Maintenance and Other Operating Expenses shall be provided for the purpose. All departments/office heads are enjoined to prepare a Work and Financial Plan and Request for Allotment indicating therein the 20% contingency reserve.

**SEC. 11. AMENDMENTS/CHANGES IN THE PROPOSED BUDGET. –**

- 11.1 In the Office of Regional Trial Court, the amount of Php 50,000.00, shall be deducted from the Appropriations provided for Training Expenses under the Account of MOOE to be transferred to the Personal Services, to cover the monthly allowance of Php 6,000.00, of the Clerk of Court of the Regional Trial Court of Manila.
- 11.2 The amount of Php 10,000,000.00 is hereby deducted from Item No. 19 par C, Statutory and Contractual Obligations, to augment the Legislative Special Activities Fund.
- 11.3 In the Ospital ng Sampaloc, the amount of Php 200,000.00, shall be deducted from the Appropriations provided for Electricity Expenses under the Account of MOOE to be transferred to Other Maintenance and Operating Expenses.
- 11.4 In the Manila Tourism and Cultural Affairs Bureau, the amount of Php 1,000,000.00, shall be added to the Capital Outlay Account, which shall be taken from Non-Office Account, for Illumination and Power under the Prior Year's Obligations.
- 11.5 The amount of Php 500,000.00 is hereby deducted from Item C, Illumination and Power, Prior Year's Obligations, Non-Office Account, to implement the Special Program for Arts and Culture.
- 1.6 In the Urban Settlements Office, the amount of Php 7,500,000.00, is hereby specifically set aside from the Urban Settlements Office's Capital Outlay for acquisition of Landed Estates, for filing of petition for expropriation pursuant to Ordinance No. 8060.

**SEC. 12. ALLOTMENT OF APPROPRIATIONS.** – For effective budgetary control, authorized appropriations shall be allotted in accordance with the DBM and COA Joint Circular No. 93-2 as outlined hereunder:

- a. No appropriation authorized for any department or office of the City of Manila, shall be available for expenditure until the head of each department or office shall have submitted to the City Budget Office, a Work and Financial Plan and Request for Allotment showing the estimated amounts needed for each function, activity, or purpose for which the funds are to be expended during the applicable allotment period and until an Advice of Allotment for said request shall have been approved by the City Mayor, as hereafter provided. The Work Financial Plan and Request for Allotment shall be submitted to the City Budget Officer not less than twenty-five (25) days prior to the beginning of the ensuing calendar year: *PROVIDED, That* in case the annual budget is approved after December 6 of each calendar year, the Work and Financial Plan and Request for Allotment shall be submitted based on appropriations authorized in the Budget Ordinance of the immediately preceeding calendar year, as amended by Supplemental Budget Ordinance. A revised Work and Financial Plan and Request for Allotment shall be submitted upon approval of the Annual Executive Budget referred to herein,



showing quarterly allotment of the whole authorized appropriations for the department/office.

- b. For the purpose of the allotment system herein provided, each calendar year shall be divided into four (4) quarterly allotment periods, beginning respectively on the first day of January, April, July and October.
- c. The City Mayor may require heads of departments/offices to revise their Work and Financial Plan and Request for Allotment upon the City Treasurer's notification and certification that the realized income is less than what is estimated in the annual/supplemental budget or that additional income is realized.
- d. An Advice of Allotment shall be prepared by the City Budget Office based on recommendations made in the Work and Financial Plan and Request for Allotment. Upon the recommendation of the said official, the City Mayor shall approve the Work and Financial Plan and Request for Allotment and the Advice of Allotment at least five (5) days before the start of each quarter.

**SEC. 13. SEPARABILITY CLAUSE.** - If for any reason or reasons, any part or provision of this Ordinance be held to be unconstitutional or invalid, other parts or provisions thereof which are not affected thereby, shall continue to be in full force and effect.

**SEC. 14. EFFECTIVITY CLAUSE.** - This Ordinance shall take effect on January 1, 2004.

Enacted by the City Council of Manila at its regular session today, December 11, 2003.

Approved by His Honor, the Mayor, on **JANUARY 15, 2004**

APPROVED:

*except 2nd paragraph Sec. 9 not being tolling USE 8*

*[Signature]*  
 JOSE L. ATIENZA, JR.  
 Mayor  
 City of Manila

*[Signature]*  
 JOCELYN B. DAWIS-ASUNCION  
 Acting Presiding Officer  
 City Council, Manila

ATTESTED:

*[Signature]*  
 EMMANUEL R. SISON  
 Secretary to the Mayor

*[Signature]*  
 RODOLFO R. LAPID  
 Secretary to the City Council

SPONSORED BY: HON. CASIMIRO C. SISON, Chairman, Committee on Appropriations and HON. MARLON M. LACSON, Majority Floor Leader.

ILT:mqm/rcm/jhb/afd

**REVIEWED**  
 INSBANT OF THE PROVISIONS  
 OF REPUBLIC ACT NO. 7160

**BY AUTHORITY OF THE SECRETARY OF BUDGET**  
**RUDY R. ESTEBAN**  
 DIRECTOR IV  
 REFERENCE: REVIEW LETTER DATED

