

APPROPRIATION ORDINANCE NO. 7778

ORDINANCE APPROPRIATING THE AMOUNT OF TWO BILLION ONE HUNDRED SEVENTY NINE THOUSAND SIX HUNDRED FORTY FOUR (P2,000,179,644.00) PESOS AS CALENDAR YEAR 1993 EXECUTIVE BUDGET TO BE MADE AVAILABLE AS APPROPRIATIONS OF THE CITY GOVERNMENT OF MANILA TO BE TAKEN FROM THE ESTIMATED INCOME CERTIFIED AS REASONABLY COLLECTIBLE BY THE CITY TREASURER FOR THE CALENDAR YEAR 1993.

BE IT ORDAINED BY THE CITY COUNCIL OF MANILA, THAT:

SECTION 1. There is hereby appropriated from the funds of the City Treasury and from those estimated funds certified as reasonably collectible and which are not otherwise appropriated, the sum of TWO BILLION ONE HUNDRED SEVENTY NINE THOUSAND SIX HUNDRED FORTY FOUR (P2,000,179,644.00) PESOS, as the 1993 Executive Budget and which budget documents marked as Annex "A" for Volume I and Annex "B" for Volume II are made integral part hereof, to be made available as appropriations of the City Government of Manila from January 1 to December 31, 1993.

The herein appropriation of funds represents authorized budgetary support of the following key programs necessary for the continued operation of the City Government of Manila, for the ensuing calendar year.

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ANNUAL PERFORMANCE BUDGET

	Personal Services	Maint. & Other Operating Expenses	Capital Outlay	Budget Reqts. Statutory and Obligations	Total
<b>GENERAL SERVICES:</b>					
Office of the Mayor .....	P 26,478,449.00	P 35,979,189.00	P 3,370,000.00		P 65,827,638.00
Manila Barangay Bureau .....	7,930,605.00	4,037,114.00	-		11,967,719.00
Bureau of Permits .....	5,677,377.00	482,530.00	-		6,159,907.00
Office of the Vice Mayor .....	3,024,635.00	3,465,542.00	100,000.00		6,590,177.00
Office of the Sangguniang Panlungsod....	83,492,542.00	6,572,910.00	992,000.00		91,057,452.00
Office of the City Administrator.....	2,511,744.00	252,750.00	-		2,764,494.00
City Personnel Office .....	16,110,332.00	548,796.00	-		16,659,128.00
City Development Planning Office .....	3,707,796.00	540,100.00	-		4,247,896.00
City Civil Registry Office .....	4,149,072.00	642,061.00	19,500.00		4,810,633.00
City General Services Office .....	9,337,731.00	784,071.00	-		10,121,802.00
Office of the City Accountant.....	12,330,897.00	457,600.00	300,000.00		13,088,497.00
City Budget Office.....	5,277,775.00	373,468.00	-		5,651,243.00
City Treasurer's Office.....	47,168,906.00	7,710,329.00	-		54,879,235.00
Department of Assessment.....	13,715,859.00	619,880.00	-		14,335,739.00
Manila City Library.....	10,995,015.00	733,506.00	1,000,000.00		12,728,521.00
Office of the City Legal Officer.....	4,769,271.00	225,900.00	350,400.00		5,345,571.00
Office of Complaints, Investigation and Public Assistance.....	2,291,216.00	177,872.00	-		2,469,088.00
Office of the City Prosecutor.....	16,754,889.00	1,096,775.00	-		17,851,664.00
Office of the Sheriff.....	7,600,749.00	167,265.00	-		7,768,014.00
Board of Tax Assessment Appeals.....	1,389,499.00	39,480.00	-		1,428,979.00
Manila Auxiliary Police Force.....	63,034,867.00	13,768,400.00	2,278,000.00		79,081,267.00
Offices under Financial Assistance					6,000.00
a. City Development Office (DILG)...	6,000.00	-	-		6,000.00
b. Office of the City Auditor.....	126,800.00	944,632.00	-		1,071,432.00
c. Regional Trial Court .....	1,998,000.00	-	-		1,998,000.00
d. Metropolitan Trial Court.....	1,098,000.00	1,257,000.00	-		2,355,000.00
e. Register of Deeds.....	36,000.00	-	-		36,000.00
f. Western Police District.....	23,862,000.00	-	-		23,862,000.00
g. Fire District I.....	3,408,000.00	-	-		3,408,000.00
h. Pamantasan ng Lungsod ng Maynila	-	58,049,200.00	20,000,000.00		78,049,200.00
<b>TOTAL GENERAL SERVICES .....</b>	<b>P378,284,026.00</b>	<b>P138,926,370.00</b>	<b>P 28,409,900.00</b>		<b>P545,620,296.00</b>

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	<u>Personal Services</u>	<u>Maint. &amp; Other Operating Expenses</u>	<u>Capital Outlay</u>	<u>Budget Reqts. Statutory and Obligations</u>	<u>Total</u>
<u>SOCIAL SERVICES:</u>					
Manila City Schools	P136,507,555.00	P 15,239,795.00	P 500,000.00		P152,247,350.00
E. "Amang" Rodriguez Institute of Science & Technology.....	10,439,933.00	1,961,464.00	500,000.00		12,901,397.00
Public Recreations Bureau .....	18,203,596.00	12,273,110.00	560,000.00		31,036,706.00
Manila Health Department .....	129,368,004.00	29,105,780.00	2,525,700.00		160,999,484.00
Ospital ng Maynila .....	51,421,868.00	17,275,100.00	8,000,000.00		76,696,968.00
Department of Public Services.....	92,329,964.00	209,474,246.00	10,000,000.00		311,804,210.00
Urban Settlements Office.....	9,124,913.00	386,264.00	2,000,000.00		11,511,177.00
Parks Development Office.....	7,048,687.00	2,121,350.00	25,000.00		9,195,037.00
Youth Development & Welfare Bureau....	2,118,174.00	674,900.00	-		2,793,074.00
Department of Social Welfare.....	25,306,211.00	27,196,400.00	-		52,502,611.00
<b>TOTAL SOCIAL SERVICES .....</b>	<b>P481,868,905.00</b>	<b>P315,708,409.00</b>	<b>P 24,110,700.00</b>		<b>P821,688,014.00</b>
<u>ECONOMIC SERVICES:</u>					
Veterinary Inspection Board.....	P 18,231,387.00	P 6,636,944.00	P 2,400,000.00		P 27,268,331.00
Department of Engineering and Public Works.....	88,937,914.00	85,454,631.00	72,786,000.00		247,178,545.00
Market Administration Office.....	15,160,714.00	5,960,164.00	35,400.00		21,156,278.00
Manila Tourism & Cultural Affairs Bureau.....	4,857,355.00	2,321,242.00	-		7,178,597.00
<b>TOTAL ECONOMIC SERVICES.....</b>	<b>P127,187,370.00</b>	<b>P100,372,981.00</b>	<b>P 75,221,400.00</b>		<b>P302,781,751.00</b>
<u>OTHERS:</u>					
Non-Office Expenditures .....	P 27,020,000.00	P 16,840,000.00	P 13,000,000.00		P 56,860,000.00
Budgetary Requirements .....	-	-	-	P186,459,300.00	186,459,300.00
Statutory and Contractual Obligations	29,484,277.00	-	-	57,286,006.00	86,770,283.00
<b>TOTAL OTHERS .....</b>	<b>P 55,504,277.00</b>	<b>P 16,840,000.00</b>	<b>P 13,000,000.00</b>	<b>P243,745,306.00</b>	<b>P330,089,583.00</b>
<b>T O T A L.....</b>	<b>P1,043,844,578.00</b>	<b>P571,847,760.00</b>	<b>P140,742,000.00</b>	<b>P243,745,306.00</b>	<b>P2,000,179,664.00</b>

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In conformity with the appropriations herein authorized, the following sums are provided for the various departments/offices of the City of Manila, by classification:

GENERAL SERVICES:

1. Office of the Mayor -	
Personal Services .....	P 26,478,449.00
Maintenance and Other Operating Expenses...	35,979,189.00
Capital Outlay .....	<u>3,370,000.00</u>
T O T A L - - - - -	<u>P 65,827,638.00</u>
2. Manila Barangay Bureau -	
Personal Services.....	P 7,930,605.00
Maintenance and Other Operating Expenses...	<u>4,037,114.00</u>
T O T A L - - - - -	<u>P 11,967,719.00</u>
3. Bureau of Permits -	
Personal Services .....	P 5,677,377.00
Maintenance and Other Operating Expenses...	<u>482,530.00</u>
T O T A L - - - - -	<u>P 6,159,907.00</u>
4. Office of the Vice Mayor -	
Personal Services .....	P 3,024,635.00
Maintenance and Other Operating Expenses...	3,465,542.00
Capital Outlays.....	<u>100,000.00</u>
T O T A L - - - - -	<u>P 6,590,177.00</u>
5. Office of the Sangguniang Panlungsod -	
Personal Services .....	P 83,492,542.00
Maintenance and Other Operating Expenses...	6,572,910.00
Capital Outlays.....	<u>992,000.00</u>
T O T A L - - - - -	<u>P 91,057,452.00</u>
6. Office of the City Administrator -	
Personal Services .....	P 2,511,744.00
Maintenance and Other Operating Expenses...	<u>252,750.00</u>
T O T A L - - - - -	<u>P 2,764,494.00</u>
7. City Personnel Office -	
Personal Services .....	P 16,110,332.00
Maintenance and Other Operating Expenses...	<u>548,796.00</u>
T O T A L - - - - -	<u>P 16,659,128.00</u>
8. City Development Planning Office -	
Personnel Services .....	P 3,707,796.00
Maintenance and Other Operating Expenses..	<u>540,100.00</u>
T O T A L - - - - -	<u>P 4,247,896.00</u>

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9. City Civil Registry Office -		
Personal Services .....	P	4,149,072.00
Maintenance and Other Operating Expenses..		642,061.00
Capital Outlays .....		<u>19,500.00</u>
T O T A L - - - - -	P	<u>4,810,633.00</u>
10. City General Services Office -		
Personal Services .....	P	9,337,731.00
Maintenance and Other Operating Expenses..		<u>784,071.00</u>
T O T A L - - - - -	P	<u>10,121,802.00</u>
11. City Budget Office -		
Personal Services .....	P	5,277,775.00
Maintenance and Other Operating Expenses..		<u>373,468.00</u>
T O T A L - - - - -	P	<u>5,651,243.00</u>
12. Office of the City Accountant -		
Personal Services .....	P	12,330,897.00
Maintenance and Other Operating Expenses..		457,600.00
Capital Outlays.....		<u>300,000.00</u>
T O T A L - - - - -	P	<u>13,088,497.00</u>
13. City Treasurer's Office -		
Personal Services .....	P	47,168,906.00
Maintenance and Other Operating Expenses..		<u>7,710,329.00</u>
T O T A L - - - - -	P	<u>54,879,235.00</u>
14. Department of Assessment -		
Personal Services .....	P	13,715,859.00
Maintenance and Other Operating Expenses..		<u>619,880.00</u>
T O T A L - - - - -	P	<u>14,335,739.00</u>
15. Manila City Library -		
Personal Services .....	P	10,995,015.00
Maintenance and Other Operating Expenses..		733,506.00
Capital Outlays .....		<u>1,000,000.00</u>
T O T A L - - - - -	P	<u>12,728,521.00</u>
16. Office of the City Legal Officer -		
Personal Services .....	P	4,769,271.00
Maintenance and Other Operating Expenses..		225,900.00
Capital Outlay .....		<u>350,400.00</u>
T O T A L - - - - -	P	<u>5,345,571.00</u>

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17. Office of Complaints, Investigation and Public Assistance -		
Personal Services.....	P	2,291,216.00
Maintenance and Other Operating Expenses...		<u>177,872.00</u>
T O T A L - - - - -	P	<u>2,469,088.00</u>
18. Office of the City Prosecutor -		
Personal Services .....	P	16,754,889.00
Maintenance and Other Operating Expenses..		<u>1,096,775.00</u>
T O T A L - - - - -	P	<u>17,851,664.00</u>
19. Office of the Sheriff -		
Personal Services .....	P	7,600,749.00
Maintenance and Other Operating Expenses...		<u>167,265.00</u>
T O T A L - - - - -	P	<u>7,768,014.00</u>
20. Board of Tax Assessment Appeals -		
Personal Services.....	P	1,389,499.00
Maintenance and Other Operating Expenses..		<u>39,480.00</u>
T O T A L - - - - -	P	<u>1,428,979.00</u>
21. Manila Auxiliary Police Force -		
Personal Services .....	P	63,034,867.00
Maintenance and Other Operating Expenses...		13,768,400.00
Capital Outlay .....		<u>2,278,000.00</u>
T O T A L - - - - -	P	<u>79,081,267.00</u>
22. City Development Office -		
Personal Services .....	P	<u>6,000.00</u>
23. Office of the City Auditor -		
Personal Services.....	P	126,800.00
Maintenance and Other Operating Expenses...		<u>944,632.00</u>
T O T A L - - - - -	P	<u>1,071,432.00</u>
24. Regional Trial Court -		
Personal Services .....	P	<u>1,998,000.00</u>
25. Metropolitan Trial Court -		
Personal Services.....	P	1,098,000.00
Maintenance and Other Operating Expenses....		<u>1,257,000.00</u>
T O T A L - - - - -	P	<u>2,355,000.00</u>
26. Register of Deeds -		
Personal Services .....	P	<u>36,000.00</u>

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27. Western Police District -

Personal Services ..... P 23,862,000.00

28. Fire District I -

Personal Services ..... P 3,408,000.00

29. Pamantasan ng Lungsod ng Maynila -

Maintenance and Other Operating Expenses.. P 58,049,200.00  
Capital Outlay..... 20,000,000.00

T O T A L - - - - - P 78,049,200.00

TOTAL GENERAL SERVICES - - - - - P 545,620,296.00

SOCIAL SERVICES:

1. Manila City Schools -

Personal Services ..... P 136,507,555.00  
Maintenance and Other Operating Expenses.. 15,239,795.00  
Capital Outlay ..... 500,000.00

T O T A L - - - - - P 152,247,350.00

2. E. "Amang" Rodriguez Institute  
of Science and Technology -

Personal Services ..... P 10,439,933.00  
Maintenance and Other Operating Expenses.. 1,961,464.00  
Capital Outlay..... 500,000.00

T O T A L - - - - - P 12,901,397.00

3. Public Recreations Bureau -

Personal Services ..... P 18,203,596.00  
Maintenance and Other Operating Expenses.. 12,273,110.00  
Capital Outlay..... 560,000.00

T O T A L - - - - - P 31,036,706.00

4. Manila Health Department -

Personal Services ..... P 129,368,004.00  
Maintenance and Other Operating Expenses.. 29,105,780.00  
Capital Outlay ..... 2,525,700.00

T O T A L - - - - - P 160,999,484.00

5. Ospital ng Maynila -

Personal Services ..... P 51,421,868.00  
Maintenance and Other Operating Expenses.. 17,275,100.00  
Capital Outlay ..... 8,000,000.00

T O T A L - - - - - P 76,696,968.00

6. Department of Public Services -

Personal Services .....	P	92,329,964.00
Maintenance and Other Operating Expenses ...		209,474,246.00
Capital Outlay .....		10,000,000.00
T O T A L - - - - -	P	<u>311,804,210.00</u>

7. Urban Settlements Office -

Personal Services .....	P	9,124,913.00
Maintenance and Other Operating Expenses....		386,264.00
Capital Outlay.....		2,000,000.00
T O T A L - - - - -	P	<u>11,511,177.00</u>

8. Parks Development Office -

Personal Services.....	P	7,048,687.00
Maintenance and Other Operating Expenses....		2,121,350.00
Capital Outlay.....		25,000.00
T O T A L - - - - -	P	<u>9,195,037.00</u>

9. Department of Social Welfare -

Personal Services .....	P	25,306,211.00
Maintenance and Other Operating Expenses...		27,196,400.00
T O T A L - - - - -	P	<u>52,502,611.00</u>

10. Youth Development and Welfare Bureau -

Personal Services.....	P	2,118,174.00
Maintenance and Other Operating Expenses....		674,900.00
T O T A L - - - - -	P	<u>2,793,074.00</u>

TOTAL SOCIAL SERVICES - - - - - P 821,688,014.00

ECONOMIC SERVICES:

1. Veterinary Inspection Board -

Personal Services .....	P	18,231,387.00
Maintenance and Other Operating Expenses....		6,636,944.00
Capital Outlay.....		2,400,000.00
T O T A L - - - - -	P	<u>27,268,331.00</u>

2. Department of Engineering and Public Works -

Personal Services .....	P	88,937,914.00
Maintenance and Other Operating Expenses....		85,454,631.00
Capital Outlay.....		72,786,000.00
T O T A L - - - - -	P	<u>247,178,545.00</u>

3. Market Administration Office -

Personal Services.....	P	15,160,714.00
Maintenance and Other Operating Expenses...		5,960,164.00
Capital Outlay .....		35,400.00
T O T A L - - - - -	P	<u>21,156,278.00</u>

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4. Manila Tourism and Cultural Affairs Bureau -	
Personal Services.....	P 4,857,355.00
Maintenance and Other Operating Expenses.	<u>2,321,242.00</u>
T O T A L - - - - -	<u>P 7,178,597.00</u>
TOTAL ECONOMIC SERVICES - - - - -	<u>P 302,781,751.00</u>

NON-OFFICE:

1. Special Activities Fund -	
Personal Services.....	P 5,160,000.00
Maintenance and Other Operating Expenses.	16,840,000.00
Capital Outlay.....	<u>13,000,000.00</u>
T O T A L - - - - -	<u>P 35,000,000.00</u>

2. Legislative Special Activities Fund -	
Personal Services .....	<u>P 21,860,000.00</u>


3. Statutory and Contractual Obligations -	
Terminal Leave Pay including claims beyond 1993.....	P 15,000,000.00
Salary Adjustment Fund .....	623,277.00
Bonuses and Incentives (1 sack of rice or its equivalent yearly).....	13,861,000.00
Rental.....	260,460.00
Retirement Gratuity.....	30,000,000.00
Operational Expenses of the People's Law Enforcement Board (PLEB).....	660,000.00
Prior Year's Obligations.....	<u>26,365,546.00</u>
TOTAL STATUTORY AND CONTRACTUAL OBLIGATIONS	<u>P 86,770,283.00</u>

4. Budgetary Requirements	
Barangay Development Fund.....	P 897,000.00
20% Community Development Fund.....	95,747,200.00
5% Calamity Fund.....	<u>89,815,100.00</u>
TOTAL BUDGETARY REQUIREMENTS.....	<u>P 186,459,300.00</u>

TOTAL NON-OFFICE - - - - -	<u>P 330,089,583.00</u>
TOTAL APPROPRIATIONS- - - - -	<u><u>P2,000,179,644.00</u></u>

SECTION 2. CHANGES IN EXISTING ORGANIZATIONAL STRUCTURE

Unless otherwise authorized by law or ordinance, no changes in existing organizational structure such as creation, consolidation, splitting, elevation, transfer and abolition of departments, offices and divisions including its functions shall be made and/or be funded from the appropriations provided under this ordinance. Organizational units created by the administrative authorization shall be considered Ad Hoc arrangements and shall be manned by contractual personnel, staff members on special or additional assignment or temporary or casual personnel.

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SECTION 3. POSITIONS IN THE ACCOUNTING DIVISION,  
CITY TREASURER'S OFFICE

Plantilla positions in the City Treasurer's Office to be vacated by incumbents seeking transfer to the City Accountant's Office shall not be filled up during the year and the amount appropriated for said positions shall automatically revert to the general fund.

SECTION 4. ORGANIZATIONAL IMPLEMENTATION OF MANILA  
AUXILIARY POLICE FORCE.

The organization of the Manila Auxiliary Police Force shall be subject to the implementing guidelines from the National Government such as the Office of the President, The Department of Interior and Local Government (DILG), and the Philippine National Police (PNP).

SECTION 5. MAXIMUM NUMBER OF PERMANENT POSITIONS

Except as otherwise provided by law, the maximum number of permanent positions included in the approved itemization of personnel schedule and the amount of salaries chargeable against the appropriation under the ordinance for personnel services shall not exceed the rates as approved under R. A. 6758. Changes in designation, title or nomenclature of existing positions that will result in a promotion or demotion in rank and/or increase or decrease in compensation shall not be authorized except when the position is actually vacant.

SECTION 6. 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.

SECTION 7. DISCRETIONARY FUND OF THE CITY MAYOR

Appropriation for discretionary fund of the City Mayor shall not exceed two percent (2%) of the actual receipts derived from basic real property tax in the next preceding calendar year.

SECTION 8. INTELLIGENCE FUND

Intelligence Funds provided for under this ordinance shall be used solely for intelligence activities and disbursement thereof shall be subject to existing laws and pertinent accounting and auditing rules and regulations.

SECTION 9. FIVE PERCENT (5%) CALAMITY FUND

Appropriation for the 5% Calamity Fund shall be disbursed solely for emergency expenditures for relief, repair and rehabilitation in times of natural calamities, "Force Majeure" or other unforeseen events.

SECTION 10. 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 amendment or augmentation may be made within the calendar year only upon the enactment and approval of a Supplemental Budget Ordinance.

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SECTION 11. 20% DEVELOPMENT FUND - The 20% Development Fund shall strictly be utilized for projects provided in the approved Local Development Plan.

SECTION 12. BARANGAY DEVELOPMENT FUND - Barangay Development Fund representing ONE THOUSAND (P1,000.00) PESOS aid to each Barangay shall be released immediately upon approval of this ordinance as augmentation for barangay operations and/or projects.

SECTION 13. All contracts entered into by the Local Government unit shall be subject to the provision of Section 22, paragraph c of the Local Government Code (Republic Act 7160).

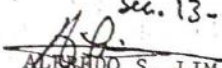
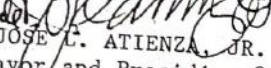
SECTION 14. SEPARABILITY CLAUSE - If, for any reason or reasons, any part or provision of this Ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 15. EFFECTIVITY CLAUSE - This Ordinance shall take effect on January one, nineteen hundred and ninety three (January 1, 1993).

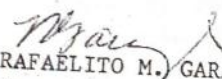
Enacted by the City Council of Manila at its regular session today, December 29, 1992.


Adopted by His Honor, the Mayor on *January 29, 1993.*

APPROVED:

*Except: Section 3 - to provide a Working accounting staff for the City Treasurer's Office*  
*Sec. 13 - a duplication of Sec. 22 of the local Government Code*  
  
ALFREDO S. LIM  
Mayor  
City of Manila  
  
JOSE L. ATIENZA, JR.  
Vice Mayor and Presiding Officer  
City Council, Manila

ATTESTED:

  
RAFAELITO M. GARAYBLAS  
Secretary to the Mayor

  
EMMANUEL R. BISON  
Secretary to the City Council

ADMINISTRATION MEASURE: Sponsored on the Floor by Hon. VICTORIANO A. MELENDEZ, Chairman, Committee on Appropriations.

HCM:naa





REPUBLIC OF THE PHILIPPINES  
CITY OF MANILA

City Budget Office

4th Indorsement  
January 22, 1993


Respectfully submitted to the Secretary to the Mayor, Manila, the herein attached appropriation measure amounting to P2,000,179,644.00, duly enacted by the City Council of Manila on December 29, 1992 which was approved as submitted by His Honor, the Mayor, fully covered by estimated income in the amount of P2,000,180,500.00 as duly certified by the City Treasurer.

Special attention however is invited with particular emphasis on the following sections:

1. Section 4 - "Organizational Implementation of Manila Auxiliary Police Force

The organization of the Manila Auxiliary Police Force shall be subject to the implementing guidelines from the National Government such as the Office of the President, The Department of Interior and Local Government (DILG), and the Philippine National Police (PNP)."

2. Section 11 - "20% Development Fund - The 20% Development Fund shall strictly be utilized for projects provided in the approved Local Development Plan."
3. Section 13 - "All contracts entered into by the Local Government unit shall be subject to the provision of Section 22, paragraph c of the Local Government Code (Republic Act 7160)."

  
E. D. DOMINGUEZ  
City Government Dept. Head II  
(City Budget Officer)

Republic of the Philippines  
City of Manila  
OFFICE OF THE CITY LEGAL OFFICER

5th Indorsement  
January 25, 1993

Respectfully returned to His Honor, the Mayor, Manila, the subjoined communication on the proposed appropriation measure for Calendar Year 1993, with the following comment as requested of this Office.

Overall, the proposed budget ordinance appears legally feasible. This Office, however, notes certain items therein which it believes deserve a second look as either repugnant to the interests of the City or otherwise superfluous, to wit:

1. Phrased in general terms, Section 4 thereof would subject unqualifiedly the Manila Auxiliary Police Force to any and all implementing guidelines from the National Government such as the Office of the President, the Department of Interior and Local Government and the Philippine National Police. The broad amplitude of authority vested upon the National Government in the form of any and all implementing guidelines it may choose to issue, tends to undercut the power of the City over these police elements. The City Auxiliary Police Force, which was conceived by His Honor, the Mayor, and funded entirely out of the City funds, under Section 4, might as well be removed from the authority of the City. Conceivably, both operational control and supervision and disciplinary jurisdiction, which are the effective control over the auxiliary force, maybe withheld from the City. In fine, Section 4 is fundamentally incompatible with the local autonomy, including over a vital component of the Local Government such as the police force.

2. Reports reaching this Office indicate that to date, the Local Development Plan, which is

geared to assist the Sangguniang Barangay in setting the directions of economic and social development and coordinated effort, has yet to be implemented.

The Composition and functions of the Local Development Council are provided in Title 6, Section 106 of R.A. 7160 (Local Government Code) which are self-explanatory. Unless there exists an approved multi sectoral development plan programmed on a long term range, the appropriation for the 20% Community Development Plan, cannot be disbursed. This indicates the advisability of approving the allocation for the purpose in the City's development proposed budget.

3. Section 13 thereof which requires all contracts of Local Government Unit to be subject to the provisions of Section 22, paragraph (c) of the Local Government Code, is, upon its face, no more than a mere restatement of the said law itself, and therefore a superfluity. Further, there are contracts of the Local Government Units which are removed from the ambit of Section 22, such as those relating to emergency purchase services, acts of administration and negotiated contracts. The latter contracts are equally authorized under existing laws and auditing rules and regulations.

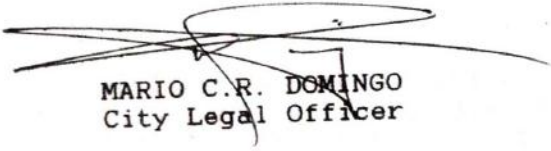
4. Section 3 which reads:

"Plantilla position in the City Treasurer's Office to be vacated by incumbents seeking transfer to the City Accountant's Office shall not be filled up during the year and the amount appropriated for said positions shall automatically revert to the general fund"

is objected to by the City Treasurer who insists that the reversion to the general fund of the appropriation for the positions in his Office which will be vacated, shall have "dysfunctional and crippling effects" on the operation of his Office.



Subject to His Honor's sound discretion, this Office is inclined to the view and therefore recommends the partial veto of Section 3, in order to provide a working accounting staff for the City Treasurer's Office; Section 4, for impairment of local authority over the City owned auxiliary police force; and Section 13, as a mere useless duplication of Sec. 22 par. (c) of the Local Government Code and that the Local Development Council be organized as soon as possible.



MARIO C.R. DOMINGO  
City Legal Officer



REPUBLIC OF THE PHILIPPINES  
**City of Manila**  
OFFICE OF THE CITY TREASURER

January 25, 1993

His Honor  
Mayor Alfredo S. Lim  
Manila

Sir:

In view of dysfunctional and crippling effects of Sec. 3 of the Appropriation Ordinance enacting the CY 1993 Annual Budget on this Office, it is respectfully requested that His Honor exercise his veto power on the aforementioned Section, to wit:

"Plantilla positions in the City Treasurer's Office to be vacated by incumbents seeking transfer to the City Accountant's Office shall not be filled up during the year and the amount appropriated for said positions shall automatically revert to the general fund."

We submit that the Accounting Division is still essential and indispensable to the City Treasurer's Office to discharge its financial reporting accounting function under the following provisions of R.A. 7160, viz.:

1. "Sec. 315. Submission of Detailed Statements of Income and Expenditures.- (a) On or before the fifteenth (15th) day of July of each year, local treasurers shall submit to their respective local chief executives a certified statement covering the income and expenditures of the preceding year, the actual income and expenditures of the first two (2) quarters of the current year, and the estimated income and expenditures for the last two quarters of the current year."
2. "Sec. 344. Certification on, and Approval of, Vouchers.- No money shall be disbursed unless xxx the local treasurer certifies to the availability of funds for the purpose xxx"
3. "Sec. 347. Rendition of Accounts.- Local Treasurers, accountants and other local accountable officers shall render their accounts within such time, in such form, style and content and under such regulations as the COA may prescribe."
4. "Sec. 352. Posting of the Summary of Income and Expenditures.- Local treasurers, accountants, budget officers, and other accountable officers shall

within thirty (30) days from the end of each fiscal year, post in at least three (3) publicly accessible and conspicuous places in the local government unit a summary of all revenues collected and funds received including the appropriations and disbursements of such funds during the preceding fiscal year."

5. "Sec. 330 Submission of Detailed Statements of Income and Expenditures for the Barangay Budgets.- On or before the fifteenth (15th) day of September of each year, the barangay treasurer shall submit to the punong barangay a statement covering the estimates of income and expenditures for the ensuing fiscal year, based on a certified statement issued by the city or municipal treasurer covering the estimates of income from local sources for the barangay concerned."

Translated into operational and practical terms, the Accounting Division of the Office of the City Treasurer will have the following specific functions:

- (1) Set-up and maintain records (books) of accounts to enable the City Treasurer's Office to comply with Sections 315, 344, 347, 330 and 352 of the Local Government Code, viz.:
  - a. Maintain subsidiary records of disbursements as accurate and up-to-date source documents to substantiate certifications issued pursuant to the aforementioned sections.
  - b. Maintain subsidiary record of collections for Real Property Taxes, Business Taxes, rental fees and charges and other receipts, including trust funds.
- (2) Prepare payrolls/vouchers for the City Treasurer's Office.
  - a. payrolls/vouchers for salaries, PERA and other benefits of regular employees.
  - b. payrolls/vouchers for wages, PERA and other benefits of casual employees.
- (3) Prepare Cash Advance vouchers of paymasters and the corresponding ROA.
- (4) Maintain individual ledgers for officials and employees of the City Treasurer's Office pertaining to salaries, wages, other benefits, withholding tax and GSIS deductions.
- (5) Maintain record of expenditures of the City Treasurer's Office.



(6) Prepare remittance vouchers of collections due to other government units and the supporting statements of collection.

(7) Prepare periodic Report of National Collections/Contributions and Remittances required under Treasury Memorandum Circular No. 3-89, dated February 15, 1989.


(8) Process for signature of the City Treasurer application for Request for Bonding and/or Cancellation of Bond of Accountable Officials and Employees of the Republic of the Philippines, General Form No. 57(A) he has deputized. Maintain record of bonds of all accountable officers deputized by the City Treasurer.

(9) In collaboration with the Cash Division, prepare cash flow statements vis-a-vis projected income.

(10) Perform other functions as may be required by law, regulation or ordinance.

While Sec. 3 of the Appropriation Ordinance above-cited does not actually abolish the Accounting Division, the same when implemented will be dysfunctional. For instance, the item of the Chief Accounting Division is presently vacant and the two incumbent Assistant Chief ~~of~~ <sup>of the</sup> Division are slated for transfer to the City Accountant's Office. Since their position cannot be filled during the year and the amount appropriated therefor automatically reverts to the general fund, this Office will be left with a handful of personnel (not accepted in the newly organized City Accounting Department) and with a skeleton staffing pattern that is unresponsive if not totally non-functional in effect abolishing said Division. It is submitted also that R.A. 7160 did not abolish the Accounting Division of the City Treasurer's Office.

Very truly yours,

  
ANTHONY Y. ACEVEDO  
City Treasurer

AYA/cgc