



**Republic of the Philippines  
CITY COUNCIL  
City of Manila**

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REGULAR SESSION NO. 36

12<sup>TH</sup> CITY COUNCIL

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**Begun and held in the City Council on Tuesday,  
the twenty-first day of February, Two Thousand Twenty-Three**

**ORDINANCE NO. 8935**

**AN ORDINANCE AUTHORIZING THE REVERSION TO THE GENERAL FUND OF THE TOTAL AMOUNT OF SEVENTY-FOUR MILLION ONE HUNDRED NINE THOUSAND FIFTY-SEVEN PESOS (PHP. 74,109,057.00) UNDER PERSONAL SERVICES, MAINTENANCE AND OTHER OPERATING EXPENSES AND CAPITAL OUTLAY FOR FY 2023 AND FOR OTHER PURPOSES**

**PRINCIPAL AUTHORS:**

**HON. SALVADOR PHILIP H. LACUNA**

**HON. PAMELA "Fa" G. FUGOSO-PASCUAL**

and

**HON. ERNESTO C. ISIP, JR.**  
Majority Floor Leader



## **EXPLANATORY NOTE**

Section 322 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 categorically provides:

**“Section 322. Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. –** Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment. However, appropriations for capital outlays shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled.

The balances of continuing appropriations shall be reviewed as part of the annual budget preparation and the sanggunian concerned may approve, upon recommendation of the local chief executive, the reversion of funds no longer needed in connection with the activities funded by said continuing appropriations subject to the provisions of this Section.”

Particular amounts were appropriated for the expenses of the various Offices of the City of Manila under the Personal Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) of the FY 2023 Annual Budget. However, funds under said appropriations are determined to be free from any obligation or encumbrance and still available to be utilized as source of fund.

For Fiscal Year 2023, there are necessary expenses which need urgent funding through a Supplemental Budget.



**HON. SALVADOR PHILIP H. LACUNA**  
Councilor, Sixth District  
Manila

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

**SECTION 1. Reversion.** – The following funds under the FY 2023 Personal Services, Maintenance and Other Operating Expenses and Capital Outlay Appropriations are hereby reverted to the General Fund, to wit:

<u>Particulars</u>	<u>Amount</u>
<b><u>Reversion of Appropriations</u></b>	
<b><u>General Fund</u></b>	
<b><u>Personal Services</u></b>	
<b><u>FY 2023 - Ord. No. 8919</u></b>	
<b><u>Special Purpose Appropriations (SPAs)</u></b>	
Special Activities Fund - PS	PhP. 318,157.00
<b><u>Maintenance and Other Operating Expenses</u></b>	
<b><u>FY 2023 – Ord. No. 8919</u></b>	
<b><u>Department of Engineering and Public Works</u></b>	
Water Expenses	23,790,900.00
<b><u>Capital Outlay</u></b>	
<b><u>FY 2023 – Ord. No. 8919</u></b>	
<b><u>Department of Engineering and Public Works</u></b>	
Other Infrastructure Assets	<u>50,000,000.00</u>
<b>Grand Total</b>	<b><u>PhP. 74,109,057.00</u></b>

Attached as Annex A – Statement of Availability of Funds

**SEC. 2. Effectivity Clause.** – This Ordinance shall take effect immediately upon its approval.

This Ordinance was finally enacted by the City Council of Manila on February 21, 2023.



PRESIDED BY:

**NIÑO M. DELA CRUZ**  
Acting Presiding Officer  
City Council, Manila

ATTESTED:

  
**LUCH R. GEMPIS, JR.**  
City Government Department Head III  
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON FEB 21 2023.

  
**MARIA SHEILAH "Honey" H. LACUNA-PANGAN, MD, FPDS**  
Mayor  
City of Manila

ATTESTED:

  
**MARLON M. LACSON**  
City Government Department Head III  
(Secretary to the Mayor)

RNF:jhb/rmd/kjm/agv/eys