



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 98

12TH CITY COUNCIL

Begun and held in the City Council on Tuesday,
the twenty-fourth day of October, Two Thousand Twenty-Three

ORDINANCE NO. 9009

AN ORDINANCE APPROPRIATING THE AMOUNT OF TWENTY-THREE BILLION TWO HUNDRED MILLION PESOS (PHP. 23,200,000,000.00), UNDER THE GENERAL FUND EXECUTIVE BUDGET OF THE CITY OF MANILA FOR FY 2024, TO BE TAKEN FROM THE ESTIMATED INCOME CERTIFIED AS REASONABLY COLLECTIBLE BY THE LOCAL FINANCE COMMITTEE FOR FY 2024 AND FOR OTHER PURPOSES

PRINCIPAL AUTHORS: **HON. SALVADOR PHILIP H. LACUNA**, Minority Floor Leader, **HON. IRMA C. ALFONSO-JUSON**, **HON. TERRENCE F. ALIBARBAR**, **HON. ARLENE MAILE I. ATIENZA**, **HON. KRYSTLE MARIE C. BACANI**, **HON. DON JUAN "DJ" BAGATSING**, **HON. CARLOS C. CASTAÑEDA**, **HON. NIÑO M. DELA CRUZ**, **HON. ROBERTO S. ESPIRITU II**, **HON. JESUS E. FAJARDO, JR.**, **HON. PAMELA "Fa" G. FUGOSO-PASCUAL**, **HON. JAYBEE S. HIZON**, **HON. MARTIN V. ISIDRO, JR.**, **HON. RICARDO "Boy" A. ISIP, JR.**, **HON. RODOLFO N. LACSAMANA**, **HON. NUMERO G. LIM**, **HON. JOHANNA MAUREEN C. NIETO-RODRIGUEZ**, **HON. ERICK IAN O. NIEVA**, **HON. CHARRY R. ORTEGA**, **HON. ELMER M. PAR**, **HON. LOUISA MARIE "Lady" J. QUINTOS-TAN**, **HON. SCIENCE A. REYES**, **HON. ROMA PAULA S. ROBLES-DALUZ**, **HON. DARWIN B. SIA**, **HON. LUIS C. UY**, **HON. LUCIANO M. VELOSO**, **HON. JOEL "JTV" VILLANUEVA**, **HON. RAYMUNDO R. YUPANGCO**, **HON. TIMOTHY OLIVER I. ZARCAL**, **HON. DANIEL DAVE A. TAN**, **HON. MACARIO M. LACSON**, President Pro-Tempore, **HON. ERNESTO C. ISIP, JR.**, Majority Floor Leader and **HON. JOHN MARVIN C. "Yul Servo" NIETO**, Vice-Mayor and Presiding Officer



EXPLANATORY NOTE

Section 16 (The General Welfare Clause) of Republic Act 7160, also known as Local Government Code of 1991 expressly grants and mandates local government units' powers and functions which are necessary, appropriate, or incidental to efficient and effective governance. Pursuant to this, the Executive Department has prepared the city's program of expenditures and policies aimed to initiate and maximize the generation of resources and revenues and apply the same to the implementation of Development Plans, Program Objectives and other Priority Projects.

And in compliance with Section 318 of the Code, the Chief Executive of our beloved city, Honorable Maria Sheilah "Honey" H. Lacuna-Pangan, MD, FPDS, submitted to this August Chamber for consideration, the proposed Executive Budget of the City of Manila FY 2024 amounting to Twenty-Three Billion Two Hundred Million Pesos (PhP. 23,200,000,000.00).

This proposed FY 2024 Annual Executive Budget aims to be a fiscal instrument that promotes sustainability and inclusivity. It is a budget that is geared towards our direction to solidify the Manila City Governments' effort to continuously provide the best health care and social services, spread out social amelioration benefits to cover as many Manileños as possible, and guarantee an environment that is safe and peaceful as well as green and resilient.

It is the consensus of this August Chamber to extend its full support to the programs and aspirations of the Chief Executive of the City without compromising its role of check-and-balance and as fiscalizer when it is deemed appropriate.



HON. SALVADOR PHILIP H. LACUNA
Minority Floor Leader
Councilor, 6th District
Manila

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

SECTION 1. There is hereby appropriated the amount of **TWENTY-THREE BILLION TWO HUNDRED MILLION PESOS (PhP. 23,200,000,000.00)**, to be made available for appropriations under FY 2024 Executive Budget of the City Government of Manila, to be taken from the estimated income certified as reasonably collectible by the Local 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, 2024 to December 31, 2024.

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 FY 2024 whole year requirement of the City of Manila.

A. GENERAL FUNDS PROPER
1. APPROPRIATION BY DEPARTMENT/OFFICE

1.1 GENERAL SERVICES

1.1.1 Office of the Mayor			
Personal Services	P		118,203,515.00
Maintenance and Other Operating Expenses			1,831,658,844.00
Capital Outlay			71,208,000.00
SUB-TOTAL	P		<u>2,021,070,359.00</u>
1.1.2 Office of the Vice Mayor			
Personal Services	P		22,195,155.00
Maintenance and Other Operating Expenses			34,846,000.00
Capital Outlay			2,600,000.00
SUB-TOTAL	P		<u>59,641,155.00</u>
1.1.3 Office of the Sangguniang Panlungsod			
Personal Services	P		493,238,526.00
Maintenance and Other Operating Expenses			293,037,900.00
Capital Outlay			3,598,000.00
SUB-TOTAL	P		<u>789,874,426.00</u>
1.1.4 Bureau of Permits			
Personal Services	P		50,511,680.00
Maintenance and Other Operating Expenses			14,510,015.00
Capital Outlay			13,621,800.00
SUB-TOTAL	P		<u>78,643,495.00</u>
1.1.5 City Budget Office			
Personal Services	P		46,232,474.00
Maintenance and Other Operating Expenses			2,652,350.00
SUB-TOTAL	P		<u>48,884,824.00</u>

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1.1.6 City Civil Registry Office		
Personal Services	P	32,888,784.00
Maintenance and Other Operating Expenses		9,382,400.00
SUB-TOTAL	P	<u>42,271,184.00</u>
1.1.7 City General Services Office		
Personal Services	P	102,596,242.00
Maintenance and Other Operating Expenses		217,970,539.00
Capital Outlay		10,350,580.00
SUB-TOTAL	P	<u>330,917,361.00</u>
1.1.8 City Personnel Office		
Personal Services	P	39,366,900.00
Maintenance and Other Operating Expenses		13,088,227.00
SUB-TOTAL	P	<u>52,455,127.00</u>
1.1.9 City Planning and Development Office		
Personal Services	P	30,518,732.00
Maintenance and Other Operating Expenses		18,820,780.00
Capital Outlay		8,420,000.00
SUB-TOTAL	P	<u>57,759,512.00</u>
1.1.10 City Treasurer's Office		
Personal Services	P	227,149,546.00
Maintenance and Other Operating Expenses		25,667,263.00
SUB-TOTAL	P	<u>252,816,809.00</u>
1.1.11 Department of Assessment		
Personal Services	P	108,070,558.00
Maintenance and Other Operating Expenses		24,687,406.00
Capital Outlay		156,380.00
SUB-TOTAL	P	<u>132,914,344.00</u>
1.1.12 Local Board of Assessment Appeals		
Personal Services	P	7,287,109.00
Maintenance and Other Operating Expenses		415,000.00
SUB-TOTAL	P	<u>7,702,109.00</u>
1.1.13 Manila Barangay Bureau		
Personal Services	P	43,198,673.00
Maintenance and Other Operating Expenses		21,961,415.00
SUB-TOTAL	P	<u>65,160,088.00</u>

1.1.14 Manila City Library		
Personal Services	P	56,718,693.00
Maintenance and Other Operating Expenses		9,666,663.00
Capital Outlay		2,557,491.00
SUB-TOTAL	P	<u>68,942,847.00</u>
1.1.15 Manila Traffic and Parking Bureau		
Personal Services	P	57,540,618.00
Maintenance and Other Operating Expenses		121,144,876.00
SUB-TOTAL	P	<u>178,685,494.00</u>
1.1.16 Office of the City Accountant		
Personal Services	P	85,148,397.00
Maintenance and Other Operating Expenses		14,231,770.00
Capital Outlay		7,548,612.00
SUB-TOTAL	P	<u>106,928,779.00</u>
1.1.17 Office of the City Administrator		
Personal Services	P	25,428,519.00
Maintenance and Other Operating Expenses		11,680,092.00
SUB-TOTAL	P	<u>37,108,611.00</u>
1.1.18 Office of the City Legal Officer		
Personal Services	P	51,388,286.00
Maintenance and Other Operating Expenses		1,070,816.00
SUB-TOTAL	P	<u>52,459,102.00</u>
1.1.19 Office of the City Prosecutor		
Personal Services	P	79,153,604.00
Maintenance and Other Operating Expenses		1,900,000.00
Capital Outlay		800,000.00
SUB-TOTAL	P	<u>81,853,604.00</u>
1.1.20 Office of the Sheriff		
Personal Services	P	33,332,897.00
Maintenance and Other Operating Expenses		1,087,825.00
SUB-TOTAL	P	<u>34,420,722.00</u>
TOTAL GENERAL SERVICES	P	<u>4,500,509,952.00</u>
1.2 SOCIAL SERVICES		
1.2.1 Department of Public Services		
Personal Services	P	292,801,949.00
Maintenance and Other Operating Expenses		1,125,878,218.00
SUB-TOTAL	P	<u>1,418,680,167.00</u>

1.2.2 Department of Social Welfare		
Personal Services	P	168,622,420.00
Maintenance and Other Operating Expenses		1,498,242,357.00
SUB-TOTAL	P	<u>1,666,864,777.00</u>
1.2.3 Eulogio "Amang" Rodriguez Institute of Science and Technology		
Maintenance and Other Operating Expenses	P	26,000,000.00
SUB-TOTAL	P	<u>26,000,000.00</u>
1.2.4 Gat. Andres Bonifacio Medical Center		
Personal Services	P	389,796,862.00
Maintenance and Other Operating Expenses		526,579,224.00
SUB-TOTAL	P	<u>916,376,086.00</u>
1.2.5 Justice Jose Abad Santos General Hospital		
Personal Services	P	368,153,203.00
Maintenance and Other Operating Expenses		282,566,483.00
SUB-TOTAL	P	<u>650,719,686.00</u>
1.2.6 Manila City Schools		
Personal Services	P	133,070,083.00
Maintenance and Other Operating Expenses		42,741,000.00
SUB-TOTAL	P	<u>175,811,083.00</u>
1.2.7 Manila Disaster Risk Reduction and Management Office		
Personal Services	P	15,553,066.00
Maintenance and Other Operating Expenses		58,481,025.00
SUB-TOTAL	P	<u>74,034,091.00</u>
1.2.8 Manila Health Department		
Personal Services	P	987,227,505.00
Maintenance and Other Operating Expenses		296,657,158.00
SUB-TOTAL	P	<u>1,283,884,663.00</u>
1.2.9 Manila Health Department – Cemetery		
Personal Services	P	25,716,377.00
Maintenance and Other Operating Expenses		7,758,834.00
SUB-TOTAL	P	<u>33,475,211.00</u>
1.2.10 Manila Urban Settlements Office		
Personal Services	P	47,469,646.00
Maintenance and Other Operating Expenses		21,536,704.00
Capital Outlay		100,819,290.00
SUB-TOTAL	P	<u>169,825,640.00</u>

1.2.11 Ospital ng Maynila Medical Center		
Personal Services	P	492,505,610.00
Maintenance and Other Operating Expenses		795,938,340.00
SUB-TOTAL	P	<u>1,288,443,950.00</u>
1.2.12 Ospital ng Sampaloc		
Personal Services	P	146,993,902.00
Maintenance and Other Operating Expenses		150,186,867.00
SUB-TOTAL	P	<u>297,180,769.00</u>
1.2.13 Ospital ng Tondo II		
Personal Services	P	131,192,115.00
Maintenance and Other Operating Expenses		81,460,265.00
SUB-TOTAL	P	<u>212,652,380.00</u>
1.2.14 Pamantasan ng Lungsod ng Maynila		
Maintenance and Other Operating Expenses	P	343,216,000.00
SUB-TOTAL	P	<u>343,216,000.00</u>
1.2.15 Public Recreations Bureau		
Personal Services	P	88,408,708.00
Maintenance and Other Operating Expenses		51,946,260.00
Capital Outlay		2,310,058.00
SUB-TOTAL	P	<u>142,665,026.00</u>
1.2.16 Sta. Ana Hospital		
Personal Services	P	361,473,485.00
Maintenance and Other Operating Expenses		390,376,809.00
SUB-TOTAL	P	<u>751,850,294.00</u>
1.2.17 Universidad De Manila		
Personal Services	P	166,849,954.00
Maintenance and Other Operating Expenses		255,113,722.00
Capital Outlay		21,914,516.00
SUB-TOTAL	P	<u>443,878,192.00</u>
1.2.18 Youth Development and Welfare Bureau		
Personal Services	P	17,205,044.00
Maintenance and Other Operating Expenses		6,897,637.00
SUB-TOTAL	P	<u>24,102,681.00</u>
TOTAL SOCIAL SERVICES	P	<u>9,919,660,696.00</u>

1.3 ECONOMIC SERVICES

1.3.1 Department of Engineering and Public Works		
Personal Services	P	495,047,642.00
Maintenance and Other Operating Expenses		755,112,583.00
SUB-TOTAL	P	<u>1,250,160,225.00</u>
1.3.2 Department of Tourism, Culture and Arts of Manila		
Personal Services	P	45,808,009.00
Maintenance and Other Operating Expenses		60,443,213.00
Capital Outlay		5,757,775.00
SUB-TOTAL	P	<u>112,008,997.00</u>
1.3.3 Market Administration Office		
Personal Services	P	67,482,307.00
Maintenance and Other Operating Expenses		9,910,038.00
SUB-TOTAL	P	<u>77,392,345.00</u>
1.3.4 Parks Development Office		
Personal Services	P	30,410,000.00
Maintenance and Other Operating Expenses		30,682,335.00
SUB-TOTAL	P	<u>61,092,335.00</u>
1.3.5 Veterinary Inspection Board		
Personal Services	P	67,788,417.00
Maintenance and Other Operating Expenses		12,890,429.00
SUB-TOTAL	P	<u>80,678,846.00</u>

TOTAL ECONOMIC SERVICES P **1,581,332,748.00**

TOTAL APPROPRIATIONS BY DEPARTMENT/OFFICE P **16,001,503,396.00**

2. FINANCIAL EXPENSES

2.1 Interest Expenses	P	1,161,089,417.00
TOTAL FINANCIAL EXPENSES	P	<u>1,161,089,417.00</u>

3. SPECIAL PURPOSE APPROPRIATIONS (SPAs)

Appropriation for Development Programs/Projects		
20% Development Fund	P	902,608,736.00
Appropriation for Local Disaster Risk Reduction and Management (LDRRM) Programs/Projects		
LDRRMF (5% Calamity Fund)	P	1,154,126,273.00
70% Mitigation Fund	P	807,888,391.00
30% Quick Response Fund	P	346,237,882.00
Appropriation for Debt Service		
Amortization of Loan (Principal)	P	901,513,950.00
Aid to Barangay (Barangay Development Fund)	P	10,764,000.00

Other Authorized SPAs

1. Special Activities Fund		
100-000	P	20,000,000.00
200-000		256,566,382.00
300-000		20,000,000.00
2. Major Projects of the City		
A. City Healthcare Program		
1. Operational Expenses for President Corazon C. Aquino General Hospital		
100-000		76,514,516.00
200-000		75,995,281.00
300-000		12,516,300.00
B. Operational Expenses for the City General Welfare Development Program for various social, health, educational, economic, ecological and other programs, activities and projects essential to the promotion of the general welfare and comfort and convenience of Manilans.		352,024,758.00
C. Operational Expenses for the Kalinga Sa Maynila Program including the Kasama Program and other activities Promoting full employment of Manilans, and implementation of Community-based assistance Programs, activities and projects to deter poverty and economic inequality among others.		450,000,000.00
D. Operational Expenses for Peace and Order (Crime Prevention and Law Enforcement)		
200-000		370,000,000.00
300-000		30,000,000.00
3. Funded Ordinances		
a. Old Age Sustenance Allowance for Teachers And Non-Teachers Division of City Schools (Ord. 7977)		18,000,000.00
b. Allowances for National Agencies:		
1. Regional Trial Court (Ord.8553)		30,090,000.00
71 Judges (incl Exec Judge)@P35,000/mo.		
(71 x P35,000 x 12)		29,820,000.00
1 Clerk of Court @15,000/mo.		180,000.00
1 Asst. Clerk of Court @7,500/mo		90,000.00
TOTAL		30,090,000.00
2. Metropolitan Trial Court (Ord 8550)		
Allowances		9,336,000.00
30 Judges @P25,000/mo.		9,000,000.00
1 Clerk of Court @P15,000		180,000.00
1 Asst Clerk of Court @P13,000/mo		156,000.00
TOTAL		9,336,000.00

3. Office of the City Prosecutor (Ord. 8507)	21,758,400.00
Representation Allowance	
1 Prosecutor @P2,500/mo	30,000.00
1 Asst Prosecutor @P1,700/mo.	20,400.00
Transportation Allowance	
51 Prosecutors @P1,000/mo.	612,000.00
25% Allowance	
1 City Prosecutor @P17,000/mo.	204,000.00
7 Deputy Prosecutors @P13,000/mo.	1,092,000.00
150 Senior Asst Prosecutors/ Asst City Prosecutors P11,000/mo.	19,800,000.00
TOTAL	21,758,400.00
4. Department of Interior and Local Government (DILG) (Ord 8504) (1 Director @P10,000/mo.)	120,000.00
5. Registry of Deeds (Ord. 8539)	156,000.00
1 Register of Deeds @P10,000/mo.	120,000.00
1 Deputy Register of Deeds @P3,000/mo.	36,000.00
TOTAL	156,000.00
6. Teachers Incentive (Ord.8440) (12,387 x 12 x P2,000)	297,288,000.00
7. Public Attorneys' Office (PAO) (Ord. 8513 aa Ord. 8967)	9,600,000.00
1 Regional Public Atty. @17,000./mo.	204,000.00
12 Public Atty. III @13,000/mo.	1,872,000.00
17 Public Atty II @P11,000/mo.	2,244,000.00
44 Public Atty I @P10,000/mo.	5,280,000.00
TOTAL	9,600,000.00
8. Commission on Elections (COMELEC) (Ord. 8678)	2,916,000.00
6 Election Officer @P15,000/mo.	1,080,000.00
30 Election Assistant @P5,000/mo.	1,800,000.00
1 Utility Worker @P3,000/mo.	36,000.00
TOTAL	2,916,000.00
4. Support to the Operations of National Agencies:	
1. <u>Office of the City Auditor</u> <u>Maintenance and Other Operating Expenses</u> Auditing Services	5,500,000.00
2. <u>Regional Trial Court</u> <u>Maintenance and Other Operating Expenses</u> Training Expenses	1,500,000.00
3. <u>Metropolitan Trial Court</u> <u>Maintenance and Other Operating Expenses</u> Training Expenses	360,000.00
Office Supplies Expenses	430,000.00
4. <u>Department of Interior and Local Government(DILG)</u> <u>Maintenance and Other Operating Expenses</u> Traveling Expenses – Local	720,000.00
Office Supplies Expenses	181,871.00
5. <u>Office of the City Prosecutor</u> <u>Maintenance and Other Operating Expenses</u> Training Expenses	699,600.00

6. <u>Registry of Deeds</u>	
<u>Maintenance and Other Operating Expenses</u>	
Repairs and Maintenance –Machinery and Equipment	68,000.00
<u>Capital Outlay</u>	
Office Equipment	270,000.00
5. Terminal Leave Benefits	401,845,176.00
6. 5% Contribution to MMDA	577,453,815.00
7. Documentary Stamp Tax	26,484,129.00

TOTAL SPECIAL PURPOSE APPROPRIATIONS P 6,037,407,187.00

TOTAL APPROPRIATIONS P 23,200,000,000.00

GENERAL PROVISIONS

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

- (a) No department or office of the City Government shall abolish or convert existing plantilla positions, nor create new positions, without a valid ordinance and the necessary appropriation.
- (b) Unused appropriations cannot be classified as savings without the prior consent of the Sangguniang Panlungsod, the use of which requires a separate ordinance.
- (c) The appropriation of the Special Purpose Appropriations, being a contingency fund or back-up fund that may be utilized by the City Government to support programs that need to be addressed immediately and/or to augment the funds needed by the different departments to finish certain programs/projects that were not sufficiently funded, cannot be utilized without specific program of expenditures endorsed by the City Mayor to the Sangguniang Panlungsod through the Committee on Appropriations for approval.
- (d) The payment for garbage hauling shall be based on trip tickets accompanied by a certification of the barangay chairman attesting that the garbage collection was actually conducted. Garbage hauling services shall be contracted out to one or more companies as recommended by the Department of Public Services to ensure efficient and timely collection of garbage.
- (e) As additional funding source, any City Government property that is declared disposable by the Committee on Patrimonial Properties shall seek the prior consent of the Sangguniang Panlungsod through the Chairman of the Appropriations Committee for authority to the Mayor to dispose the same through public bidding.
- (f) Any purchase of cleaning agents (solution and detergents) using City Government funds shall conform with Republic Act No. 9003, otherwise known as the Ecological Solid Waste Management Act of 2000, Republic Act No. 8749 and Republic Act No. 9275, otherwise known as the Clean Water Act of 2004. Hence, products to be procured shall be limited to organic, biodegradable or environment-friendly products that are approved by the National Eco-Labeling Program of Green Choice Philippines.

- (g) All infrastructure projects funded by the City Government are required to strictly implement the provisions on Accessibility for Persons with Disability under Republic Act No. 7277, otherwise known as the Magna Carta for Disabled Persons, before the release of any payment.

SEC. 3. General Limitations. –

- a. The total amount appropriated for Personal Services for FY 2024 shall not exceed Forty-Five Percent (45%) of the Total Annual Income Regular sources realized in the next preceding Fiscal Year;
- 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;
- c. No local fund shall be appropriated to increase or adjust salaries or wages of officials and employees of the National Government except as maybe expressly authorized by law;
- 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 Local Government Code 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 in rank or increase or decrease in compensation shall be allowed except when the position is actually vacant and filling of such position shall be strictly made in accordance with Civil Service law, rules and regulations; and
- g. The Annual appropriation for discretionary purpose of the Local Chief Executive shall not exceed two percent (2%) of the actual receipt delivered from basic real property tax in the next preceding year.

SEC. 4. Itemization of Personal Services. – The itemization of Personal Services in support of the appropriation herein authorized forms part of this Ordinance and shall be strictly implemented and shall be governed by its provisions. Such appropriations shall be programmed and used for the twelve-month requirement of the city.

SEC. 5. Intelligence Expenses. – The Intelligence/Confidential 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. – All creations, conversions, transfers, abolitions and other personnel actions made under Book II of this Ordinance were made in accordance with the Revised Index of Occupational Services, Positions/ Titles and Salary Grades are embodied under Local Budget Circular No. 137 of the Department of Budget and Management.

- a. For a more responsive, efficient and effective organization within several departments and offices, creation, conversion of certain positions, performing staff/technical/non-technical functions were made.



- b. Modification of Salary Grades in compliance with DBM Local Budget Circular No. 149 implementing the Fourth Tranche Modified Salary Schedule for Local Government Personnel Pursuant to Republic Act (RA) No. 11466.

SEC. 7. Use of Appropriated Funds. – All funds appropriated for functions, projects and activities shall be used to finance the full year requirement of the City of Manila and shall be released exclusively for specific purposes and particular period for which they have been authorized. Any amendment and augmentation may be made within the fiscal 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%) Development Fund. – The Twenty Percent (20%) Development Fund shall be strictly utilized for projects specified under the Annual Investment Plan as approved by the Sangguniang Panlungsod in conformity with the Local Government Code.

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 twenty percent (20%) on the authorized FY 2024 appropriation for Department Maintenance and Other Operating Expenses shall be provided for the purpose. All department/office heads are enjoined to prepare Work and Financial Plan and Request for Allotment indicating thereon the 20% contingency reserve.

SEC. 11. 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 for Allotment for said request shall have been approved by the City Mayor, as hereafter provide. The Work and Financial Plan and Request for Allotment shall be submitted based on the appropriations authorized in the Budget Ordinance. A revised Work and Financial Plan and Request for Allotment shall be submitted upon approval of the Annual Executive Budget referred herein showing quarterly allotment of the whole authorized appropriations for the department/office.
- b. For the purpose of allotment system herein provided, each fiscal year shall be divided into four (4) quarterly allotment periods beginning respectively on the first day of January, April, July and October. The appropriations under this Ordinance shall be allocated, programmed and used to cover the funding requirement of the city for the whole year. Majority thereof may not be expended in the first semester to ensure availability of funds for the last semester of the year.



- 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 Officer based on recommendation 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.

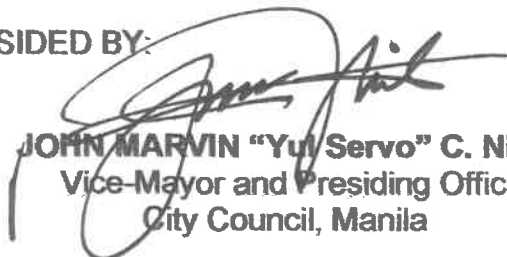
SEC. 12. Non-Waiver Clause. – Notwithstanding the approval of this Appropriation Ordinance by the Sangguniang Panlungsod, all contracts, disbursements and awards entered into by the City of Manila including, but not limited to, the Pamantasan ng Lungsod ng Maynila, Universidad De Manila and other government agencies and instrumentalities under the City of Manila with any party shall be duly ratified by the City Council pursuant to Section 455, Paragraph B, sub-paragraph 1-vi of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and in conformity with the observations of the Department of Budget and Management.

SEC. 13. Separability Clause. – If for any reason or reasons, any part or provision of this Ordinance shall be held 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, 2024.

This Ordinance was finally enacted by the City Council of Manila on November 30, 2023.


PRESIDED BY:


JOHN MARVIN "Yul Servo" C. NIETO
 Vice-Mayor and Presiding Officer
 City Council, Manila


ATTESTED:


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

APPROVED BY HER HONOR, THE MAYOR, ON NOV 30 2023


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

ATTESTED:


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

RNF: acl/jok/cpf/ebs/jrp