



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 162

12TH CITY COUNCIL

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

ORDINANCE NO. 9075

AN ORDINANCE AUTHORIZING THE ANNUAL EXECUTIVE BUDGET OF THE CITY OF MANILA IN THE AMOUNT OF TWENTY-FIVE BILLION PESOS (PHP25,000,000,000.00) COVERING THE VARIOUS EXPENDITURES OF THE CITY GOVERNMENT FOR FISCAL YEAR 2025 AND APPROPRIATING THE NECESSARY FUNDS THEREFOR AND FOR OTHER PURPOSES

PRINCIPAL AUTHORS:

HON. NUMERO G. LIM

HON. SALVADOR PHILIP H. LACUNA
Minority Floor Leader

and

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

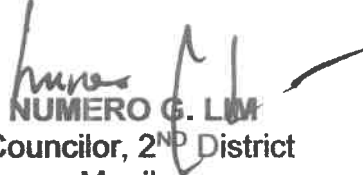


EXPLANATORY NOTE

Section 319 of Republic Act No. 7160 also known as the Local Government Code of 1991, mandates that, on or before the end of the current fiscal year, the Sangguniang Panlungsod shall enact, through an ordinance, the annual executive budget of the City Government of Manila for the ensuing fiscal year.

Accordingly, pursuant to the above-mentioned provision, it is the consensus of this august Chamber to perform, without hesitation, our obligation under the law, to pass the FY 2025 Annual Executive Budget of the City of Manila amounting to Twenty-Five Billion Pesos (PhP25,000,000,000.00).

This FY 2025 Annual Executive Budget of the City of Manila seeks to fund the diverse and expansive expenditures of the Manila City Government, which covers the implementation of various development plans, programs, goals and objectives, services and activities, as well as the priority projects of Manila City in order to advance the economic, social and general welfare of all Manilaños.


NUMERO G. LIM
Councilor, 2ND District
Manila



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

SECTION 1. The Annual Executive Budget of the City Government of Manila in the total amount of Twenty-Five Billion Pesos (PhP25,000,000,000.00) covering the various expenditures for the operation of the City Government for FY 2025 is hereby approved.

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

A. GENERAL FUNDS PROPER

1. APPROPRIATION BY DEPARTMENT/OFFICE

1.1 GENERAL SERVICES

1.1.1 Office of the Mayor	
Personal Services	P 123,643,582.00
Maintenance and Other Operating Expenses	2,794,833,924.00
Capital Outlay	12,000,000.00
SUB-TOTAL	P <u>2,930,477,506.00</u>
1.1.2 Office of the Vice Mayor	
Personal Services	P 23,129,951.00
Maintenance and Other Operating Expenses	36,146,000.00
Capital Outlay	5,000,000.00
SUB-TOTAL	P <u>64,275,951.00</u>
1.1.3 Office of the Sangguniang Panlungsod	
Personal Services	P 516,891,865.00
Maintenance and Other Operating Expenses	100,880,500.00
Capital Outlay	125,000.00
SUB-TOTAL	P <u>617,897,365.00</u>
1.1.4 Bureau of Permits	
Personal Services	P 52,894,394.00
Maintenance and Other Operating Expenses	17,261,890.00
Capital Outlay	8,563,111.00
SUB-TOTAL	P <u>78,719,395.00</u>
1.1.5 City Budget Office	
Personal Services	P 48,294,161.00
Maintenance and Other Operating Expenses	2,819,200.00
SUB-TOTAL	P <u>51,113,361.00</u>
1.1.6 City Civil Registry Office	
Personal Services	P 34,610,827.00
Maintenance and Other Operating Expenses	10,342,400.00
SUB-TOTAL	P <u>44,953,227.00</u>



1.1.7 City General Services Office	
Personal Services	P 107,400,983.00
Maintenance and Other Operating Expenses	225,164,694.00
Capital Outlay	10,669,715.00
SUB-TOTAL	P 343,235,392.00
1.1.8 City Personnel Office	
Personal Services	P 41,199,957.00
Maintenance and Other Operating Expenses	14,480,227.00
Capital Outlay	1,000,000.00
SUB-TOTAL	P 56,680,184.00
1.1.9 City Planning and Development Office	
Personal Services	P 32,031,750.00
Maintenance and Other Operating Expenses	16,980,780.00
Capital Outlay	8,779,982.00
SUB-TOTAL	P 57,792,512.00
1.1.10 City Treasurer's Office	
Personal Services	P 237,403,766.00
Maintenance and Other Operating Expenses	27,470,575.00
SUB-TOTAL	P 264,874,341.00
1.1.11 Department of Assessment	
Personal Services	P 113,410,851.00
Maintenance and Other Operating Expenses	26,847,405.00
SUB-TOTAL	P 140,258,256.00
1.1.12 Local Board of Assessment Appeals	
Personal Services	P 7,661,933.00
Maintenance and Other Operating Expenses	415,000.00
SUB-TOTAL	P 8,076,933.00
1.1.13 Manila Barangay Bureau	
Personal Services	P 45,128,300.00
Maintenance and Other Operating Expenses	102,351,081.00
Capital Outlay	118,290.00
SUB-TOTAL	P 147,597,671.00
1.1.14 Manila City Library	
Personal Services	P 59,173,902.00
Maintenance and Other Operating Expenses	10,002,141.00
Capital Outlay	2,557,491.00
SUB-TOTAL	P 71,733,534.00
1.1.15 Manila Traffic and Parking Bureau	
Personal Services	P 60,433,783.00
Maintenance and Other Operating Expenses	224,615,308.00
SUB-TOTAL	P 285,049,091.00

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1.1.16 Office of the City Accountant		
Personal Services	P	88,692,028.00
Maintenance and Other Operating Expenses		14,591,770.00
Capital Outlay		10,000,000.00
SUB-TOTAL	P	<u>113,283,798.00</u>
1.1.17 Office of the City Administrator		
Personal Services	P	26,644,125.00
Maintenance and Other Operating Expenses		38,680,092.00
SUB-TOTAL	P	<u>65,324,217.00</u>
1.1.18 Office of the City Legal Officer		
Personal Services	P	54,162,042.00
Maintenance and Other Operating Expenses		1,135,631.00
SUB-TOTAL	P	<u>55,297,673.00</u>
1.1.19 Office of the City Prosecutor		
Personal Services	P	82,836,132.00
Maintenance and Other Operating Expenses		2,076,000.00
Capital Outlay		624,000.00
SUB-TOTAL	P	<u>85,536,132.00</u>
1.1.20 Office of the Sheriff		
Personal Services	P	35,050,536.00
Maintenance and Other Operating Expenses		1,076,750.00
Capital Outlay		73,850.00
SUB-TOTAL	P	<u>36,201,136.00</u>
TOTAL GENERAL SERVICES	P	<u>5,518,377,675.00</u>
1.2 SOCIAL SERVICES		
1.2.1 Department of Public Services		
Personal Services	P	306,030,018.00
Maintenance and Other Operating Expenses		1,240,809,568.00
Capital Outlay		220,000.00
SUB-TOTAL	P	<u>1,547,059,586.00</u>
1.2.2 Department of Social Welfare		
Personal Services	P	176,507,555.00
Maintenance and Other Operating Expenses		2,269,266,241.00
SUB-TOTAL	P	<u>2,445,773,796.00</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	408,161,255.00
Maintenance and Other Operating Expenses		161,678,044.00
SUB-TOTAL	P	<u>569,839,299.00</u>
1.2.5 Justice Jose Abad Santos General Hospital		
Personal Services	P	385,880,846.00
Maintenance and Other Operating Expenses		249,058,049.00
SUB-TOTAL	P	<u>634,938,895.00</u>
1.2.6 Manila City Schools		
Personal Services	P	139,187,373.00
Maintenance and Other Operating Expenses		39,895,900.00
SUB-TOTAL	P	<u>179,083,273.00</u>
1.2.7 Manila Disaster Risk Reduction and Management Office		
Personal Services	P	16,351,721.00
Maintenance and Other Operating Expenses		61,484,661.00
SUB-TOTAL	P	<u>77,836,382.00</u>
1.2.8 Manila Health Department		
Personal Services	P	1,033,641,069.00
Maintenance and Other Operating Expenses		363,157,579.00
SUB-TOTAL	P	<u>1,396,798,648.00</u>
1.2.9 Manila Health Department – Cemetery		
Personal Services	P	26,772,099.00
Maintenance and Other Operating Expenses		34,566,824.00
SUB-TOTAL	P	<u>61,338,923.00</u>
1.2.10 Manila Urban Settlements Office		
Personal Services	P	49,905,622.00
Maintenance and Other Operating Expenses		21,746,021.00
Capital Outlay		100,653,236.00
SUB-TOTAL	P	<u>172,304,879.00</u>
1.2.11 Ospital ng Maynila Medical Center		
Personal Services	P	514,535,512.00
Maintenance and Other Operating Expenses		311,298,942.00
SUB-TOTAL	P	<u>825,834,454.00</u>
1.2.12 Ospital ng Sampaloc		
Personal Services	P	153,723,398.00
Maintenance and Other Operating Expenses		170,715,487.00
SUB-TOTAL	P	<u>324,438,885.00</u>
1.2.13 Ospital ng Tondo II		
Personal Services	P	137,359,854.00
Maintenance and Other Operating Expenses		75,497,126.00
SUB-TOTAL	P	<u>212,856,980.00</u>

1.2.14 Pamantasan ng Lungsod ng Maynila		
Maintenance and Other Operating Expenses	P	344,155,000.00
SUB-TOTAL	P	<u>344,155,000.00</u>
1.2.15 Public Recreations Bureau		
Personal Services	P	93,337,847.00
Maintenance and Other Operating Expenses		133,136,273.00
Capital Outlay		2,268,950.00
SUB-TOTAL	P	<u>228,743,070.00</u>
1.2.16 Sta. Ana Hospital		
Personal Services	P	379,106,478.00
Maintenance and Other Operating Expenses		118,504,200.00
SUB-TOTAL	P	<u>497,610,678.00</u>
1.2.17 Universidad De Manila		
Personal Services	P	179,079,991.00
Maintenance and Other Operating Expenses		264,685,317.00
Capital Outlay		15,585,571.00
SUB-TOTAL	P	<u>459,350,879.00</u>
1.2.18 Youth Development and Welfare Bureau		
Personal Services	P	18,083,988.00
Maintenance and Other Operating Expenses		6,670,195.00
SUB-TOTAL	P	<u>24,754,183.00</u>
TOTAL SOCIAL SERVICES	P	10,028,717,810.00
1.3 ECONOMIC SERVICES		
1.3.1 Department of Engineering and Public Works		
Personal Services	P	518,126,616.00
Maintenance and Other Operating Expenses		697,477,594.00
SUB-TOTAL	P	<u>1,215,604,210.00</u>
1.3.2 Department of Tourism, Culture and Arts of Manila		
Personal Services	P	47,692,594.00
Maintenance and Other Operating Expenses		64,033,851.00
Capital Outlay		5,000,000.00
SUB-TOTAL	P	<u>116,726,445.00</u>
1.3.3 Market Administration Office		
Personal Services	P	72,267,875.00
Maintenance and Other Operating Expenses		10,512,390.00
SUB-TOTAL	P	<u>82,780,265.00</u>

1.3.4 Parks Development Office		
Personal Services	P	31,870,526.00
Maintenance and Other Operating Expenses		35,719,530.00
SUB-TOTAL	P	<u>67,590,056.00</u>
1.3.5 Veterinary Inspection Board		
Personal Services	P	70,877,043.00
Maintenance and Other Operating Expenses		14,254,901.00
Capital Outlay		100,000.00
SUB-TOTAL	P	<u>85,231,944.00</u>
TOTAL ECONOMIC SERVICES	P	<u>1,567,932,920.00</u>
TOTAL APPROPRIATIONS BY DEPARTMENT/OFFICE	P	17,115,028,405.00
2. FINANCIAL EXPENSES		
2.1 Interest Expenses	P	1,114,914,889.00
TOTAL FINANCIAL EXPENSES	P	<u>1,114,914,889.00</u>
3. SPECIAL PURPOSE APPROPRIATIONS (SPAs)		
Appropriation for Development Programs/Projects		
20% Development Fund	P	1,069,426,297.00
Appropriation for Local Disaster Risk Reduction and Management (LDRRM) Programs/Projects		
LDRRMF (5% Calamity Fund)	P	1,246,607,922.00
70% Mitigation Fund	P	872,625,545.00
30% Quick Response Fund	P	373,982,377.00
Appropriation for Debt Service		
Amortization of Loan (Principal)	P	1,196,282,855.00
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	P	63,052,182.00
300-000	P	42,615,441.00
2. Major Projects of the City		
A. Social Development		
Kalinga sa Maynila Projects		
a. School Buildings		
1. Retrofitting of School Facilities at Pamantasan ng Lungsod ng Maynila	P	18,448,000.00
a. Justo Alberto Auditorium	11,448,000.00	
b. College of Medicine Forum Hall	3,000,000.00	
c. Department of Music Studio	4,000,000.00	



b. Other Machinery and Equipment	P	8,700,000.00
1. Passenger Elevator at Ospital ng Sampaloc		
c. Other Infrastructure Assets	P	856,930,000.00
1. Completion of Ten (10) - Storey Kalinga sa Maynila Center	573,300,000.00	
2. Construction of New Pritil Market (Phase I)	283,630,000.00	
d. Other Structures	P	16,000,000.00
1. Repair/Renovation of Manila Kids Home at Manila Boystown Complex		
B. City Healthcare Program		
1. Operational Expenses for P.Corazon Aquino General Hospital		
100-000	P	18,556,512.00
200-000	P	18,998,821.00
300-000	P	12,516,300.00
C. Operational Expenses for Peace and Order (Crime Prevention and Law Enforcement)		
200 - 000	P	385,000,000.00
300 - 000	P	15,000,000.00
3. Provision for Salary Increase - Second Tranche and Medical Allowance (EO 64)	P	165,296,957.00
a. Second Tranche - September to December, 2025	88,044,957.00	
b. Medical Allowance	77,252,000.00	
4. Funded Ordinances		
A. Old Age Sustenance Allowance for Teachers And Non-Teachers Division of City Schools (Ord. 7977)	P	18,000,000.00
B. Allowances for National Agencies:		
1. Regional Trial Court (Ord. 8553 aa. Ord. 9005)	P	32,748,000.00
71 Judges (incl Exec Judge)@P38,000/mo.		
(71 x P38,000 x 12)	32,376,000.00	
1 Clerk of Court VI & Ex-Officio Sheriff @ P17,000/mo.	204,000.00	
1 Asst. Clerk of Court @14,000/mo	168,000.00	
TOTAL	32,748,000.00	
2. Metropolitan Trial Court (Ord 8550 aa Ord. 9005) Allowances	P	10,452,000.00
30 Judges @P28,000./mo.	10,080,000.00	
1 Clerk of Court @P17,000	204,000.00	
1 Asst Clerk of Court @P14,000/mo	168,000.00	
TOTAL	10,452,000.00	
3. Office of the City Prosecutor (Ord. 8507 aa. Ord. 9005)	P	21,794,400.00
Representation Allowance		
1 Prosecutor @P2,500/mo	30,000.00	

1 Asst Prosecutor @P1,700/mo.	20,400.00
<u>Transportation Allowance</u>	
51 Prosecutors @P1,000/mo.	612,000.00
<u>25% Allowance</u>	
1 City Prosecutor @P20,000/mo.	240,000.00
6 Deputy Prosecutors @P15,000/mo	1,080,000.00
62 Senior Asst Prosecutors @P13,000	9,672,000.00
64 Asst. City Prosecutors @P13,000	9,984,000.00
1 Prosecution Attorney @P13,000	156,000.00
TOTAL	21,794,400.00

4.	Department of Interior and Local Government (DILG)		
	(Ord 8504) (1 Director @P10,000/mo.)	P	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)	P	297,288,000.00
7.	Public Attorneys' Office (PAO)		
	(Ord. 8513 aa. Ord. 8967)	P	11,724,000.00
	1 Regional Public Atty. @17,000./mo.		204,000.00
	9 Public Atty. III @13,000/mo.		1,404,000.00
	33 Public Atty II @P11,000/mo.		4,356,000.00
	48 Public Atty I @P10,000/mo		5,760,000.00
	TOTAL		11,724,000.00
8.	Commission on Elections (COMELEC)		
	(Ord. 8678)	P	3,048,000.00
	6 Election Officer @P15,000/mo.		1,080,000.00
	31 Election Assistant @P5,000/mo.		1,860,000.00
	1 Utility Worker @P3,000/mo.		108,000.00
	TOTAL		3,048,000.00

5. Support to the operations of National Agencies:

1.	<u>Office of the City Auditor</u>		
	<u>Maintenance and Other Operating Expenses</u>		
	Auditing Services	P	5,500,000.00
2.	<u>Regional Trial Court</u>		
	<u>Maintenance and Other Operating Expenses</u>		
	Training Expenses	P	1,500,000.00
3.	<u>Metropolitan Trial Court</u>		
	<u>Maintenance and Other Operating Expenses</u>		
	Training Expenses	P	360,000.00
	Office Supplies Expenses	P	430,000.00

4.	<u>Department of Interior and Local Government (DILG)</u> <u>Maintenance and Other Operating Expenses</u>		
	Traveling Expenses – Local	P	720,000.00
	Office Supplies Expenses	P	181,871.00
5.	<u>Office of the City Prosecutor</u> <u>Maintenance and Other Operating Expenses</u>		
	Training Expenses	P	699,600.00
6.	<u>Registry of Deeds</u> <u>Maintenance and Other Operating Expenses</u>		
	Repairs and Maintenance –Machinery and Equipment	P	68,000.00
	<u>Capital Outlay</u>		
	Office Equipment	P	270,000.00
6.	Terminal Leave Benefits	P	459,566,044.00
7.	5% Contribution to MMDA	P	607,739,658.00
8.	Election Expenses	P	120,000,000.00
9.	Documentary Stamp Tax	P	13,495,846.00
TOTAL SPECIAL PURPOSE APPROPRIATIONS		P	6,770,056,706.00
TOTAL APPROPRIATIONS		P	25,000,000,000.00



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. The creation of new positions and salary increases or adjustments shall in no case be made retroactive in accordance with Section 325 of Republic Act No. 7160 or the Local Government Code of 1991.
- c. Full provision shall be made for all statutory and contractual obligations of the local government unit concerned: Provided, however, that the amount of appropriations for debt servicing shall not exceed twenty percent of the regular income of the local government unit concerned.
- 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. In case of provinces, cities and municipalities, aid to component barangays shall be provided in amounts of not less than One Thousand Pesos per barangay.
- 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 otherwise known as "Philippine Clean Air Act of 1999" and Republic Act No. 9275 otherwise known as the "Philippine 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 Ecolabelling Programme - Green Choice Philippines (NELP-GCP).
- 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 as amended, otherwise known as the "Magna Carta for Disabled Persons and for other purposes", before the release of any payment.

SEC. 3. General Limitations. –

- a. The total amount appropriated for Personal Services for FY 2025 shall not exceed forty-five percent of the total annual income from 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 positions 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 cases of abolition of positions and creation of new ones resulting from the abolition of existing positions in the career service, 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 positions 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 the filling of such positions shall be strictly made in accordance with civil service law, rules and regulations;
- g. 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. Use and Release of Fund. – The release, utilization, and disbursement of the appropriation herein provided, and which budget documents marked as Annex “A” for Book I is made integral part hereof, shall be subject to all existing budgeting, accounting, and auditing law, rules and regulations.

SEC. 5. Itemization of Personal Services. – The Itemization of Personal Services or Plantilla of Personnel in support of the appropriation herein authorized and marked as Annex “B” for Book II forms part of this Ordinance and shall be strictly implemented and shall be governed by its provisions.

SEC. 6. 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. 7. 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 Index of Occupational Services, Position Titles and Salary Grades (IOS-LGU), CY 2021 Edition are embodied under Local Budget Circular No. 137 dated July 13, 2021 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. 160 implementing the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to Executive Order (EO) No. 64, s. 2024.

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 hereby 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 Development Fund. – The Twenty Percent Development Fund shall be strictly utilized for programs and projects specified under the Annual Investment Plan as approved by the Sangguniang Panlungsod in conformity with the Local Government Code.

SEC. 10. Twenty Percent Contingency Reserve. – Except for expenses due to public utilities, rentals, insurance premiums, services expenses, food supplies, drugs and medicines, medical, dental and laboratory supplies and other necessary expenditures, a contingency reserve of twenty percent on the authorized FY 2025 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 contingency reserve.

SEC. 11. Limitation on Cash Advance. Notwithstanding any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advances availed by the officials or employees concerned shall have been liquidated pursuant to pertinent accounting laws, rules and regulations.

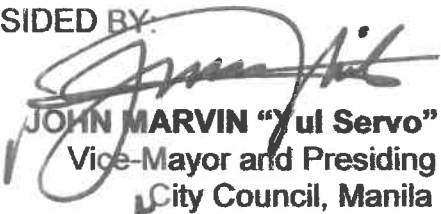
SEC. 12. Allotment of Appropriations. – For effective budgetary control, authorized appropriations shall be allotted in accordance with the DBM and COA Joint Circular No. 93-2 as outlined hereunder:



- 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 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.

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, 2025.


This Ordinance was finally enacted by the City Council of Manila on September 24, 2024.

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 SEP 24 2024.


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)