



Republic of the Philippines  
CITY COUNCIL  
City of Manila

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SPECIAL SESSION NO. 2

13<sup>TH</sup> CITY COUNCIL

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Begun and held in the City Council on Tuesday,  
the twenty-first Day of October, Two Thousand Twenty-Five

**ORDINANCE NO. 9145**

**AN ORDINANCE** APPROPRIATING THE AMOUNT OF TWENTY-FIVE BILLION PESOS (PHP25,000,000,000.00) UNDER THE GENERAL FUND OF THE EXECUTIVE BUDGET OF THE CITY OF MANILA FOR FISCAL YEAR 2026

PRINCIPAL AUTHORS: **HON. TIMOTHY OLIVER "Tol" I. ZARCAL**, President Pro-Tempore, **HON. ATTY. JAYBEE S. HIZON**, **HON. ROBERTO "Bobby" S. ESPIRITU II**, **HON. LOUISA MARIE "Lady" J. QUINTOS-TAN**, **HON. DARWIN "Awi" B. SIA**, **HON. DON JUAN "DJ" BAGATSING**, **HON. ELMER "Joel" M. PAR**, **HON. RAFAEL "Che" P. BORROMEO**, **HON. DRA. IRMA C. ALFONSO-JUSON**, **HON. KUYA DOK FRANCIS MICHAEL U. ALMIRON**, **HON. VOLTAIRE "Caloy" D. CASTAÑEDA**, **HON. EUNICE ANN DENICE G. CASTRO**, **HON. JOAQUIN ANDRE "JD" D. DOMAGOSO**, **HON. JESUS "Taga" E. FAJARDO, JR.**, **HON. ROSALINO "Jhun" P. IBAY, JR.**, **HON. MARK ANTHONY "Tol Mac" A. IGNACIO**, **HON. FERNANDO "Doc" S. MERCADO**, **HON. ERICK IAN O. NIEVA**, **HON. JOHN CHRISTOPHER "Bolong" SY**, **HON. EDWARD M. TAN**, **HON. CHRISTIAN PAUL L. UY**, **HON. LUCIANO "Lou" M. VELOSO**, **HON. JULIANA RAE "Yanyan" M. IBAY**, **HON. RAYMUNDO "Mon" R. YUPANGCO**, Majority Floor Leader and **HON. ANGELA LEI "Chi" I. ATIENZA**, Vice-Mayor and Presiding Officer

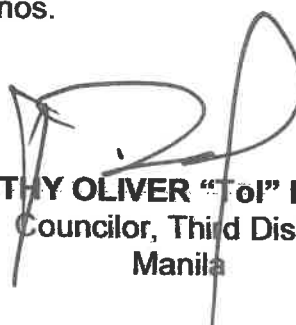


### **EXPLANATORY NOTE**

Section 319 of Republic Act No. 7160 otherwise 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 2026 Annual Executive Budget of the City of Manila amounting to Twenty-Five Billion Pesos (PhP25,000,000,000.00).

This FY 2026 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 Manileños.



**TIMOTHY OLIVER “Toi” I. ZARCAS**  
Councillor, Third 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 2026 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	127,335,208.00
Maintenance and Other Operating Expenses		2,608,334,035.00
SUB-TOTAL	P	<u>2,735,669,243.00</u>
1.1.2 Office of the Vice Mayor		
Personal Services	P	23,886,702.00
Maintenance and Other Operating Expenses		40,224,619.00
SUB-TOTAL	P	<u>64,111,321.00</u>
1.1.3 Office of the Sangguniang Panlungsod		
Personal Services	P	537,972,318.00
Maintenance and Other Operating Expenses		287,353,600.00
SUB-TOTAL	P	<u>825,325,918.00</u>
1.1.4 Bureau of Permits		
Personal Services	P	55,534,462.00
Maintenance and Other Operating Expenses		25,030,740.00
SUB-TOTAL	P	<u>80,565,202.00</u>
1.1.5 City Budget Office		
Personal Services	P	49,883,714.00
Maintenance and Other Operating Expenses		1,872,632.00
SUB-TOTAL	P	<u>51,756,346.00</u>
1.1.6 City Civil Registry Office		
Personal Services	P	35,634,280.00
Maintenance and Other Operating Expenses		5,665,920.00
SUB-TOTAL	P	<u>41,300,200.00</u>
1.1.7 City General Services Office		
Personal Services	P	111,186,021.00
Maintenance and Other Operating Expenses		248,683,186.00
SUB-TOTAL	P	<u>359,869,207.00</u>

1.1.8 City Personnel Office		
Personal Services	P	42,444,022.00
Maintenance and Other Operating Expenses		14,680,432.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>57,124,454.00</u></b>
1.1.9 City Planning and Development Office		
Personal Services	P	33,133,138.00
Maintenance and Other Operating Expenses		43,498,768.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>76,631,906.00</u></b>
1.1.10 City Treasurer's Office		
Personal Services	P	248,238,824.00
Maintenance and Other Operating Expenses		20,267,533.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>268,506,357.00</u></b>
1.1.11 Department of Assessment		
Personal Services	P	119,695,439.00
Maintenance and Other Operating Expenses		10,309,460.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>130,004,899.00</u></b>
1.1.12 Local Board of Assessment Appeals		
Personal Services	P	7,962,927.00
Maintenance and Other Operating Expenses		415,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>8,377,927.00</u></b>
1.1.13 Manila Barangay Bureau		
Personal Services	P	47,388,098.00
Maintenance and Other Operating Expenses		57,606,718.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>104,994,816.00</u></b>
1.1.14 Manila City Library		
Personal Services	P	61,295,915.00
Maintenance and Other Operating Expenses		18,093,657.00
Capital Outlay		4,970,048.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>84,359,620.00</u></b>
1.1.15 Manila Traffic and Parking Bureau		
Personal Services	P	62,422,601.00
Maintenance and Other Operating Expenses		146,451,708.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>208,874,309.00</u></b>
1.1.16 Office of the City Accountant		
Personal Services	P	91,555,856.00
Maintenance and Other Operating Expenses		13,047,940.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>104,603,796.00</u></b>
1.1.17 Office of the City Administrator		
Personal Services	P	27,673,929.00
Maintenance and Other Operating Expenses		14,040,544.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>41,714,473.00</u></b>

1.1.18 Office of the City Legal Officer		
Personal Services	P	56,605,348.00
Maintenance and Other Operating Expenses		1,496,265.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>58,101,613.00</u></b>
1.1.19 Office of the City Prosecutor		
Personal Services	P	86,173,722.00
Maintenance and Other Operating Expenses		1,904,268.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>88,077,990.00</u></b>
1.1.20 Office of the Sheriff		
Personal Services	P	36,412,935.00
Maintenance and Other Operating Expenses		1,039,616.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>37,452,551.00</u></b>
<b>TOTAL GENERAL SERVICES</b>	<b>P</b>	<b><u>5,427,422,148.00</u></b>
<b>1.2 SOCIAL SERVICES</b>		
1.2.1 Department of Public Services		
Personal Services	P	315,584,187.00
Maintenance and Other Operating Expenses		1,664,781,896.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>1,980,366,083.00</u></b>
1.2.2 Department of Social Welfare		
Personal Services	P	183,168,541.00
Maintenance and Other Operating Expenses		1,685,625,177.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>1,868,793,718.00</u></b>
1.2.3 Eulogio "Amang" Rodriguez Institute of Science and Technology		
Maintenance and Other Operating Expenses	P	27,212,538.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>27,212,538.00</u></b>
1.2.4 Gat. Andres Bonifacio Medical Center		
Personal Services	P	424,025,505.00
Maintenance and Other Operating Expenses		392,040,134.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>816,065,639.00</u></b>
1.2.5 Justice Jose Abad Santos General Hospital		
Personal Services	P	401,185,515.00
Maintenance and Other Operating Expenses		291,216,057.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>692,401,572.00</u></b>
1.2.6 Manila City Schools		
Personal Services	P	144,044,808.00
Maintenance and Other Operating Expenses		34,335,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>178,379,808.00</u></b>

1.2.7 Manila Disaster Risk Reduction and Management Office		
Personal Services	P	17,057,934.00
Maintenance and Other Operating Expenses		63,988,241.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>81,046,175.00</u></b>
1.2.8 Manila Health Department including Cemetery		
Personal Services	P	1,098,790,448.00
Maintenance and Other Operating Expenses		186,033,182.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>1,284,823,630.00</u></b>
1.2.9 Manila Urban Settlements Office		
Personal Services	P	51,509,589.00
Maintenance and Other Operating Expenses		20,618,812.00
Capital Outlay		100,000,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>172,128,401.00</u></b>
1.2.10 Ospital ng Maynila Lacson - Villegas Medical Center		
Personal Services	P	534,204,574.00
Maintenance and Other Operating Expenses		820,596,440.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>1,354,801,014.00</u></b>
1.2.11 Ospital ng Sampaloc		
Personal Services	P	159,168,871.00
Maintenance and Other Operating Expenses		149,164,589.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>308,333,460.00</u></b>
1.2.12 Ospital ng Tondo II		
Personal Services	P	142,428,350.00
Maintenance and Other Operating Expenses		95,638,581.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>238,066,931.00</u></b>
1.2.13 Pamantasan ng Lungsod ng Maynila		
Maintenance and Other Operating Expenses	P	344,428,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>344,428,000.00</u></b>
1.2.14 President Corazon C. Aquino General Hospital		
Maintenance and Other Operating Expenses		125,261,187.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>125,261,187.00</u></b>
1.2.15 Public Recreations Bureau		
Personal Services	P	96,490,072.00
Maintenance and Other Operating Expenses		49,859,184.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>146,349,256.00</u></b>

1.2.16 Sta. Ana Hospital		
Personal Services	P	393,963,429.00
Maintenance and Other Operating Expenses		333,539,679.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>727,503,108.00</u></b>
1.2.17 Universidad De Manila		
Personal Services	P	188,042,630.00
Maintenance and Other Operating Expenses		250,785,946.00
Capital Outlay		2,070,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>440,898,576.00</u></b>
1.2.18 Youth Development and Welfare Bureau		
Personal Services	P	18,856,250.00
Maintenance and Other Operating Expenses		7,805,920.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>26,662,170.00</u></b>
<b>TOTAL SOCIAL SERVICES</b>	<b>P</b>	<b><u>10,813,521,266.00</u></b>
<b>1.3 ECONOMIC SERVICES</b>		
1.3.1 Department of Engineering and Public Works		
Personal Services	P	536,051,980.00
Maintenance and Other Operating Expenses		712,325,514.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>1,248,377,494.00</u></b>
1.3.2 Department of Tourism, Culture and Arts of Manila		
Personal Services	P	50,665,686.00
Maintenance and Other Operating Expenses		52,676,373.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>103,342,059.00</u></b>
1.3.3 Market Administration Office		
Personal Services	P	74,880,369.00
Maintenance and Other Operating Expenses		10,598,000.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>85,478,369.00</u></b>
1.3.4 Parks Development Office		
Personal Services	P	33,001,899.00
Maintenance and Other Operating Expenses		34,332,448.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>67,334,347.00</u></b>
1.3.5 Veterinary Inspection Board		
Personal Services	P	73,497,394.00
Maintenance and Other Operating Expenses		13,653,036.00
<b>SUB-TOTAL</b>	<b>P</b>	<b><u>87,150,430.00</u></b>
<b>TOTAL ECONOMIC SERVICES</b>	<b>P</b>	<b><u>1,591,682,699.00</u></b>
<b>TOTAL APPROPRIATIONS BY DEPARTMENT/OFFICE</b>	<b>P</b>	<b><u>17,832,626,113.00</u></b>

2. FINANCIAL EXPENSES

2.1 Interest Expenses	P	937,226,783.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>P</b>	<b><u>937,226,783.00</u></b>

3. SPECIAL PURPOSE APPROPRIATIONS (SPAs)

Appropriation for Development Programs/Projects		
20% Development Fund	P	1,218,894,458.00
Appropriation for Local Disaster Risk Reduction and Management (LDRRM) Programs/Projects		
LDRRMF (5% Calamity Fund)	P	1,249,373,522.00
70% Mitigation Fund	P	874,561,465.00
30% Quick Response Fund	P	374,812,057.00
Appropriation for Debt Service		
Amortization of Loan (Principal)	P	551,953,944.00
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		63,052,182.00
300-000		42,615,441.00
2. Operational Expenses for Peace and Order (Crime Prevention and Law Enforcement)		
200 - 000	P	384,800,000.00
300 - 000	P	15,200,000.00
3. Provision for Salary Increase - Third (3rd) Tranche and Medical Allowance (EO 64)	P	174,360,082.00
a. Third Tranche - September - December, 2026	P	97,605,082.00
b. Medical Allowance	P	76,755,000.00
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.		204,000.00.00
1 Asst. Clerk of Court @14,000/mo		<u>168,000.00.00</u>
TOTAL		<u>32,748,000.00</u>



2.	Metropolitan Trial Court (Ord 8550 aa Ord. 9005)	P	10,452,000.00
	Allowances		
	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	
	<b>TOTAL</b>	<b>10,452,000.00</b>	
3.	Office of the City Prosecutor (Ord. 8507 aa. Ord. 9005)	P	21,794,400.00
	<u>Representation Allowance</u>		
	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	
	<b>TOTAL</b>	<b>21,794,400.00</b>	
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	
	<b>TOTAL</b>	<b>156,000.00</b>	
6.	Teachers Incentive (Ord.8440)		297,288,000.00
7.	Public Attorneys' Office (PAO) (Ord. 8513 aa Ord. 8967)		13,032,000.00
	1 Regional Public Atty. @17,000./mo.	204,000.00	
	1 Regional Public Atty. IV at P13,000/mo.	156,000.00	
	11 Public Atty. III @13,000/mo.	1,716,000.00	
	33 Public Atty II @P11,000/mo.	4,356,000.00	
	55 Public Atty I @P10,000/mo	6,600,000.00	
	<b>TOTAL</b>	<b>13,032,000.00</b>	
8.	Commission on Elections (COMELEC) (Ord. 8678)		3,348,000.00
	6 Election Officer @P15,000/mo.	1,080,000.00.00	
	36 Election Assistant @P5,000/mo.	2,160,000.00	
	3 Utility Worker @P3,000/mo.	108,000.00	
	<b>TOTAL</b>	<b>3,348,000.00</b>	

5. Support to the operations of National Agencies:

1. Office of the City Auditor

Maintenance and Other Operating Expenses

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		338,000.00
6.	Terminal Leave Benefits		453,202,953.00
7.	5% Contribution to MMDA		516,262,819.00
8.	Election Expenses		60,000,000.00
9.	Prior Years Obligation		1,062,999,832.00
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS</b>		<b>P</b>	<b><u>6,230,147,104.00</u></b>
<b>TOTAL APPROPRIATIONS</b>		<b>P</b>	<b><u>25,000,000,000.00</u></b>

## **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 324 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 components 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 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 2026 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 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 of the actual receipt delivered from basic real property tax in the next preceding 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 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. 165 implementing the Second Tranche Modified Salary Schedule for Local Government Personnel Pursuant to Executive Order 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.

Among the projects under the Twenty Percent Development Fund is the Construction of Pamantasan ng Lungsod ng Maynila – College of Allied Health Sciences Building which will be under a Multi-Year Contract Authority (MYCA). The Honorable Mayor shall hereby be authorized to enter into such MYCA for the aforesaid project.

**SEC. 10. 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. 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.

**SEC. 12. 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. 13. Effectivity Clause.** – This Ordinance shall take effect on January 1, 2026.

This Ordinance was enacted by the City Council of Manila on October 30, 2025.


PRESIDED BY:

  
**ANGELA LEI "Chi" I. ATIENZA**  
Vice-Mayor and Presiding Officer  
City Council, Manila

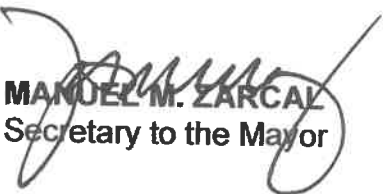
ATTESTED:

  
**ATTY. HANS ROGER S. LUNA**  
City Government Department Head III  
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON NOV 03 2025.

  
**FRANCISCO "ISKO MORENO" M. DOMAGOSO**  
Mayor  
City of Manila

ATTESTED:

  
**MANUEL M. ZARCAS**  
Secretary to the Mayor

CLN: acl/jok/cpf/jmt/hpr/eyes