



SANGGUNIANG PANLUNGSOD
City Government of Taguig



Ordinance No. 14
Seventh City Council of Taguig
Legislative Year 2022

REVIEWED
PURSUANT TO THE PROVISIONS
OF REPUBLIC ACT NO. 7160
BY AUTHORITY OF THE SECRETARY OF BUDGET AND MANAGEMENT
RUBY P. MURO
Director IV
REV. LTR. DTD. 1/6/23
REF# 2022-NCR-017346

AN ORDINANCE APPROPRIATING THE AMOUNT OF EIGHTEEN BILLION SEVEN HUNDRED SIXTY NINE MILLION TWO HUNDRED THIRTY THOUSAND PESOS (P18,769,230,000.00) AS CALENDAR YEAR 2023 EXECUTIVE BUDGET OF THE CITY GOVERNMENT OF TAGUIG

Sponsored by:

- | | |
|-----------------------------------|-----------------------------------|
| Coun. Jaime R. Labampa | Coun. Nicky C. Supan |
| Coun. Baby Gloria V. De Mesa | Coun. Jaime R. Garcia |
| Coun. Rodil C. Marcelino | Coun. Marisse Balina-Eron |
| Coun. Fanella Joy Panga-Cruz | Coun. Yasser G. Pangandaman |
| Coun. Gamaliel N. San Pedro | Coun. Jomil Bryan C. Serna |
| Coun. Carlito M. Ogalinola | Coun. Eduardo B. Prado |
| Coun. Raul T. Aquino | Coun. Edgar Victor S. Baptista |
| Coun. Lamberto M. Mañosca | Coun. Alexander S. Penolio |
| SK Pres. Maryruth Roven L. Maximo | LIGA Pres. Jorge Daniel S. Bocobo |

WHEREAS, there is a need to provide appropriations for the current operating expenditures and capital outlay requirements of the City of Taguig for Calendar Year 2023;

WHEREAS, pursuant to Section 318 of R.A. 7160, otherwise known as the Local Government Code of 1991, the proposed Executive Budget for Calendar Year 2023 had been submitted to the City of Taguig, embodying therein the administration budget programs and policies, which include effective and efficient delivery of basic services to the constituents of the city;

NOW THEREFORE:

BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD IN A SESSION DULY ASSEMBLED THAT:

Sec. 1. Title. This ordinance shall be known and cited as the 2023 General Appropriation Ordinance.

Sec. 2. Appropriation. There is hereby appropriated from the estimated funds certified as reasonably collectible by the City Treasurer, the sum of EIGHTEEN BILLION SEVEN HUNDRED SIXTY NINE MILLION TWO HUNDRED THIRTY THOUSAND PESOS (P18,769,230,000.00) to cover current operating expenditures and capital outlays as proposed under the accompanying 2023 Executive Budget to be made available as appropriations of the City Government of Taguig from January 1 to December 31, 2023 to wit:

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PURSUANT TO THE PROVISIONS
OF REPUBLIC ACT NO. 7161
BY AUTHORITY OF THE SECRETARY OF BUDGET AND MANAGEMENT
REF# 2022-NCM-01076216 REV. LTR DTD 1/4/23
RUBY P. MURO
Director IV

A.1 OFFICE OF THE MAYOR-PROPER

1. Current Operating Expenses	
1.1 Personal Services	P 1,256,679,321.00
1.2 Maintenance and Other Operating Expenses	4,265,398,526.00
2. Capital Outlay	155,000,000.00
Subtotal - Office Of The Mayor-Propor	P 5,677,077,847.00

A.2 BARANGAY AFFAIRS OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 295,411,389.00
1.2 Maintenance and Other Operating Expenses	2,000,000.00
2. Capital Outlay	
Subtotal - Barangay Affairs Office	P 297,411,389.00

A.3 GENERAL SERVICES OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 331,391,327.00
1.2 Maintenance and Other Operating Expenses	1,387,800,000.00
2. Capital Outlay	548,000,000.00
Subtotal - General Services Office	P 2,267,191,327.00

A.4 BUSINESS PERMIT AND LICENSE OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 37,744,472.00
1.2 Maintenance and Other Operating Expenses	26,750,000.00
2. Capital Outlay	
Subtotal - Business Permit And License Office	P 64,494,472.00

A.5 HUMAN RESOURCES MANAGEMENT OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 66,442,204.00
1.2 Maintenance and Other Operating Expenses	100,000,000.00
2. Capital Outlay	
Subtotal - Human Resources Management Office	P 166,442,204.00

A.6 LEGAL OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 22,578,126.00
1.2 Maintenance and Other Operating Expenses	1,000,000.00
2. Capital Outlay	
Subtotal - Legal Office	P 23,578,126.00

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Director IV
REF# 2022-NOR-0177416 REV. LTR DTD 1/4/23

A.7 PUBLIC ORDER AND SAFETY OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 252,023,438.00
 - 1.2 Maintenance and Other Operating Expenses 10,000,000.00
- 2. Capital Outlay
- Subtotal - Public Order And Safety Office** **P 262,023,438.00**

A.8 OFFICE OF THE SOCIAL WELFARE AND DEVELOPMENT

- 1. Current Operating Expenses
 - 1.1 Personal Services P 562,595,673.00
 - 1.2 Maintenance and Other Operating Expenses 392,900,000.00
- 2. Capital Outlay
- Subtotal - Office Of The Social Welfare and Dev't** **P 955,495,673.00**

A.9 OFFICE OF THE SENIOR CITIZENS AFFAIRS

- 1. Current Operating Expenses
 - 1.1 Personal Services P 6,286,723.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Office Of The Senior Citizens Affairs** **P 6,286,723.00**

A.10 TRAFFIC MANAGEMENT OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 138,823,377.00
 - 1.2 Maintenance and Other Operating Expenses 1,000,000.00
- 2. Capital Outlay
- Subtotal - Traffic Management Office** **P 139,823,377.00**

A.11 CITY LIBRARY OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 799,989.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Office Of The City Library** **P 799,989.00**

A.12 OFFICE OF THE CITY VICE-MAYOR

- 1. Current Operating Expenses
 - 1.1 Personal Services P 44,128,290.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Office Of The City Vice Mayor** **P 44,128,290.00**

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BY AUTHORITY OF THE SECRETARY OF BUDGET AND MANAGEMENT
RUBY P. MURO
Director IV
REF# 2022-NOM-017316 REV. LTR DTD 1/4/23

A.13 OFFICE OF THE SANGGUNIANG PANLUNGSOD

1. Current Operating Expenses	
1.1 Personal Services	₱ 359,135,842.00
1.2 Maintenance and Other Operating Expenses	7,000,000.00
2. Capital Outlay	
Subtotal - Office Of The Sangguniang Panlungsod	₱ 366,135,842.00

A.14 OFFICE OF THE CITY BUDGET OFFICER

1. Current Operating Expenses	
1.1 Personal Services	₱ 20,160,529.00
1.2 Maintenance and Other Operating Expenses	
2. Capital Outlay	
Subtotal - Office Of The City Budget Officer	₱ 20,160,529.00

A.15 CITY DEVELOPMENT PLANNING OFFICE

1. Current Operating Expenses	
1.1 Personal Services	₱ 37,239,069.00
1.2 Maintenance and Other Operating Expenses	100,000,000.00
2. Capital Outlay	
Subtotal - City Development Planning Office	₱ 137,239,069.00

A.16 OFFICE OF THE CITY TREASURER

1. Current Operating Expenses	
1.1 Personal Services	₱ 96,341,451.00
1.2 Maintenance and Other Operating Expenses	23,000,000.00
2. Capital Outlay	
Subtotal - Office Of The City Treasurer	₱ 119,341,451.00

A.17 OFFICE OF THE CITY ASSESSOR

1. Current Operating Expenses	
1.1 Personal Services	₱ 53,185,653.00
1.2 Maintenance and Other Operating Expenses	10,000,000.00
2. Capital Outlay	
Subtotal - Office Of The City Assesor	₱ 63,185,653.00

A.18 CITY HEALTH OFFICE

1. Current Operating Expenses	
1.1 Personal Services	₱ 674,435,968.00
1.2 Maintenance and Other Operating Expenses	779,840,000.00
2. Capital Outlay	
Subtotal - City Health Office	₱ 1,454,275,968.00

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BY AUTHORITY OF THE SECRETARY OF BUDGET AND MANAGEMENT

RUBY P. MURO
 Director IV
 REF# 2022-Na-01576316 REV. LTR DTD 1/6/23

A.19 OFFICE OF THE CITY ENGINEER

- 1. Current Operating Expenses
 - 1.1 Personal Services 62,023,651.00
 - 1.2 Maintenance and Other Operating Expenses 370,000,000.00
- 2. Capital Outlay 383,000,000.00
- Subtotal - Office of the City Engineer P 815,023,651.00**

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A.20 OFFICE OF THE LOCAL BUILDING OFFICIAL

- 1. Current Operating Expenses
 - 1.1 Personal Services P 28,269,870.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Office of the Local Building Official P 28,269,870.00**

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A.21 OFFICE OF THE CIVIL REGISTRAR

- 1. Current Operating Expenses
 - 1.1 Personal Services P 21,583,949.00
 - 1.2 Maintenance and Other Operating Expenses 4,100,000.00
- 2. Capital Outlay
- Subtotal - Office of the City Civil Registrar P 25,683,949.00**

A.22 CITY AGRICULTURE OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 14,418,003.00
 - 1.2 Maintenance and Other Operating Expenses 9,756,000.00
- 2. Capital Outlay
- Subtotal - City Agriculture Office P 24,174,003.00**

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A.23 OFFICE OF THE CITY ACCOUNTANT

- 1. Current Operating Expenses
 - 1.1 Personal Services P 54,216,661.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Office of the City Accountant P 54,216,661.00**

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A.24 URBAN POOR AFFAIRS OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 6,657,203.00
 - 1.2 Maintenance and Other Operating Expenses 10,000,000.00
- 2. Capital Outlay
- Subtotal - Urban Poor Affairs Office P 16,657,203.00**

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A.25 TOURISM AND TRADE OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services 10,408,625.00
 - 1.2 Maintenance and Other Operating Expenses 148,000,000.00
- 2. Capital Outlay
- Subtotal - Tourism and Trade Office P 158,408,625.00**

A.26 MARKET MANAGEMENT OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 24,075,468.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Market Management Office P 24,075,468.00**

A.27 PUBLIC INFORMATION OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 44,929,456.00
 - 1.2 Maintenance and Other Operating Expenses 3,000,000.00
- 2. Capital Outlay
- Subtotal - Public Information Office P 47,929,456.00**

A.28 TAGUIG CITY UNIVERSITY

- 1. Current Operating Expenses
 - 1.1 Personal Services P 63,038,983.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Taguig City University P 63,038,983.00**

A.29 TAGUIG/PATEROS DISTRICT HOSPITAL

- 1. Current Operating Expenses
 - 1.1 Personal Services P 724,249,470.00
 - 1.2 Maintenance and Other Operating Expenses 234,200,000.00
- 2. Capital Outlay
- Subtotal - Taguig/Pateros District Hospital P 958,449,470.00**

A.30 PERSONS WITH DISABILITY AFFAIRS OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 14,763,982.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Persons with Disability Affairs Office P 14,763,982.00**

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RUBY P. MURO
Director IV
REF# 2022-NCM-015721E REV. LTR. DTD 1/4/23

A.31 OFFICE OF THE CITY VETERINARIAN

- 1. Current Operating Expenses
 - 1.1 Personal Services 10,570,193.00
 - 1.2 Maintenance and Other Operating Expenses 17,460,000.00
- 2. Capital Outlay
- Subtotal - Office of the City Veterinarian P 28,030,193.00**

A.32 CITY DISASTER RISK REDUCTION AND MANAGEMENT OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 27,763,148.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - City Disaster Risk Reduction and Mgt. Office P 27,763,148.00**

A.33 CITY ENVIRONMENT AND NATURAL RESOURCES OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 51,020,551.00
 - 1.2 Maintenance and Other Operating Expenses 845,000,000.00
- 2. Capital Outlay
- Subtotal - City Environment and Natural Resources Office P 896,020,551.00**

A.34 PUBLIC EMPLOYMENT SERVICE OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 11,061,016.00
 - 1.2 Maintenance and Other Operating Expenses 15,000,000.00
- 2. Capital Outlay
- Subtotal - Public Employment Service Office P 26,061,016.00**

A.35 PROCUREMENT OFFICE

- 1. Current Operating Expenses
 - 1.1 Personal Services P 2,535,106.00
 - 1.2 Maintenance and Other Operating Expenses
- 2. Capital Outlay
- Subtotal - Procurement Office P 2,535,106.00**

A.36 SPECIAL PURPOSE APPROPRIATIONS

- 1. Statutory and Contractual Obligations
 - 5% MMDA Contribution (R.A. No. 7924) P 455,080,000.00
 - P L E B 1,500,000.00
 - Repayment of Loan 95,589,360.00

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Aid to Barangays

REF# 2022-NCR-01 (RTR) REV. LTR DTD 1/4/23
RUBY P. MURO
Director IV

80,000,000.00

Subtotal - Statutory and Contractual Obligations

632,169,360.00

2. Budgetary Requirements

20% Community Development Fund

₱ 450,541,088.00

Local Disaster Risk Reduction and Management Fund

938,461,500.00

Social Services Programs for the Elderly and Persons with Disabilities

412,000,000.00

Local Council for the Protection of Children Programs (RA 9344)

22,527,054.00

Conduct of Plebiscite for Newly Created Barangays And Mother Barangay

30,000,000.00

Subsidy to General Fund/ TCU

394,338,296.00

Subsidy to General Fund/ TPDH

613,000,000.00

Subtotal - Budgetary Requirements

₱ **2,860,867,938.00**

Total Appropriation for Special Purpose Appropriations

₱ **3,493,037,298.00**

TOTAL APPROPRIATIONS

₱ **18,769,230,000.00**

GENERAL PROVISIONS

RECEIPTS AND INCOME

Section 3. FEES, CHARGES AND ASSESSMENTS. All fees, charges, assessments and other receipts or revenues collected by departments in the exercise of their functions, at such rates as are now or may be approved by the Sangguniang Panlungsod, shall be deposited with the City Treasurer and shall be accounted for as local funds pursuant to Section 305, Chapter 1, Title Five, Book II of R.A. 7160.

The schedule of fees, charges and assessments collectible by any department shall be posted in big bold characters in a conspicuous place in said department, including the City Hall Building. The updating and continuous display of said schedule shall be the responsibility of the head of the department concerned.

Section 4. TRUST RECEIPTS. Receipts from non-tax sources, including insurance proceeds and donations for a term not exceeding one (1) year, authorized by law or contract for specific purposes (i) which are collected/received by a government office or agency acting as trustee, agent or administrator, (ii) which have been received as guaranty for the fulfillment of an obligation, or (iii) classified by law or regulations as trust receipts, shall be booked as trust liability account and deposited with the City Treasurer in accordance with pertinent guidelines, and subject to the conditions prescribed under the special provisions of the department concerned. Disbursements shall be made in accordance with the purpose for which the fund is created and shall be subject to pertinent accounting and auditing rules and regulations.

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RUBY P. MURO
REF 2472-NO-30704

Section 5. PERFORMANCE BONDS AND DEPOSITS. Performance bonds and deposits filed or posted by private persons or entities with agencies of the government shall be deposited with the City Treasury as trust receipts under the name of the City. Upon faithful performance of the undertaking or termination of the obligation for which the bond or deposits was required, any amount due shall be returned to the filing party, withdraw-able in accordance with pertinent accounting and auditing rules and regulations.

This provision shall apply to bonds posted in cash, such as bidders bond, guaranty bonds, shall bonds, judicial deposits for the benefit of clients, cash under litigation deposited in courts or quasi-judicial bodies, other refundable and judicial bonds, and all bonds and deposits required by law, rules and regulations to be posted in order to ensure the faithful performance of an activity or undertaking.

Section 6. SALE OF NON-SERVICEABLE, OBSOLETE OR UNNECESSARY EQUIPMENT. The City General Services Office shall take charge of the sale of non-serviceable, obsolete, or unnecessary equipment including cars, vans and the like pursuant to the provisions of COA Circular No. 92-386. The disposal procedures shall be in accordance with applicable rules and regulations on supply and property management in local government units.

Section 7. DONATIONS. Departments may accept donations, contributions, grants, bequests or gift, in cash or in kind, from various sources, domestic or foreign, for purposes relevant to their functions: PROVIDED, that in case of donations from foreign governments, acceptance thereof shall be subject to the prior clearance and approval of the Mayor upon recommendation of the City Finance Committee.

Receipts from donations shall be accounted for in the books of the City in accordance with pertinent accounting and auditing rules and regulations. The receipts from cash donations shall be deposited with the City Treasury.

EXPENDITURES

Section 8. RESTRICTIONS ON THE USE OF GOVERNMENT FUNDS. No government funds shall be utilized for the following purposes:

- a) To procure materials for infrastructure projects, goods and consulting services as well as common-use supplies as defined by the Government Procurement Policy Board not in adherence to the provisions of R.A. No. 9184 and its Implementing Rules and Regulations;
- b) To purchase motor vehicles, medical ambulances, military and police patrol vehicles, motorcycle, other utility vehicles, road construction equipment, motorized bancas and those used for mass transport when necessary in the interest of the public service, upon authority of the Mayor.
- c) To defray foreign travel expenses of any government official or employee, except in the case of training seminar or conference abroad when the officials and other personnel of the foreign mission cannot effectively represent the country, and travels necessitated by international commitments: PROVIDED, that no official or employee will be sent to foreign training, conference or attend international commitments when they are due to retire within one (1) year after the said foreign travel;

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RUBY P. MURO
11/17/23

- d) To provide fuel, parts, repair and maintenance to any government vehicle not property identified as a government vehicle and does not carry its official government plate number: PROVIDED, That in case of transport crisis, such as that occasioned by street demonstrations, welgang bayan, floods, typhoons and other emergencies, government vehicles of any type shall be made available to meet the emergency and may be utilized to transport for free the commuters on a round-the- clock basis;
- e) To pay honoraria, allowances or other forms of compensation to any government official or employee, except those specifically authorized by law; and
- f) To invest in non-government securities, money market placements and similar investments or deposited in private banking institutions.

Implementation of this Section shall be in accordance with the rules and regulations issued by the DBM, in coordination with the COA.

Section 9. MANDATORY EXPENDITURES. The amounts programmed, particularly for, but not limited to, petroleum, oil and lubricants as well as for water, illumination and power services, telephone and other communication services, rent, retirement gratuity and terminal leave requirements shall be disbursed solely for such items of expenditures.

Section 10. PURCHASE OF SUPPLIES, MATERIALS AND EQUIPMENT SPARE PARTS FOR STOCK. The inventory of supplies, materials and equipment spare parts to be procured out of available funds shall at no time exceed the normal three-month requirement, subject to pertinent rules and regulations issued by competent authority: PROVIDED, That heads of departments may increase their inventory of critical supplies and materials in anticipation of cost increases, or if necessitated by a national emergency or an impending shortage in the items concerned, specifying maximum quantities of individual items. Unless otherwise approved by the Mayor upon the recommendation of the City Finance Committee, these stocks shall not exceed one year's requirement.

Section 11. EMERGENCY PURCHASES. Unless otherwise provided in this Ordinance, departments are authorized to make emergency purchases of supplies, materials and spare parts of motor transport equipment when there is an unforeseen contingency requiring immediate purchase subject to the conditions prescribed under R.A. No. 9184 and its Implementing Rules and Regulations.

Section 12. PROCUREMENT OF DOMESTIC AND FOREIGN GOODS. All appropriations for the procurement of equipment, supplies, and other products and services authorized in this Ordinance shall be used only for the purchase of equipment, parts, accessories, medicines and drugs, supplies and materials, and other products and services locally available. For this purpose, in the utilization of the amounts appropriated herein for infrastructure projects, priority shall be given to the purchase of locally-produced and manufactured materials to be undertaken either by administration or by contract.

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RUBY P. MURO
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DIRECTOR

Goods may be obtained from domestic or foreign sources and the procurement thereof shall be open to all eligible suppliers, manufacturers and distributors. However, in the interest of availability, efficiency and timely delivery of Goods, the Procuring Entity may give preference to the purchase of domestically-produced and manufactured goods, supplies and materials that meet the specified or desired quality, as prescribed under Article XII, Section 43 of R.A. No. 9184 and its Implementing Rules and Regulations.

Section 13. EXTRAORDINARY AND MISCELLANEOUS EXPENSES. No portion of the amounts authorized herein shall be used for salaries, wages, allowance, confidential and intelligence expenses.

These expenditures shall be subject to pertinent accounting and auditing rules and regulations.

Section 14. PRINTING AND PUBLICATION EXPENSES. Departments are hereby authorized to engage the services of private printers in their printing and publication activities, upon coordination with the City Procurement Office, subject to public bidding in accordance with R.A. No. 9184, and to pertinent accounting and auditing rules and regulations: PROVIDED, That in the printing of accountable forms, prior waiver from the National Printing Office shall be secured.

Section 15. HUMAN RESOURCES DEVELOPMENT AND TRAINING PROGRAMS. Departments shall review and formulate their human resource development and training programs to make the same responsive to their organizational needs and manpower requirements and the need to train personnel in appropriate skills and attitudes. Such training programs shall be coordinated with the Human Resource Management Office and should be consistent with the rules and regulations issued by the CSC for this purpose.

Section 16. PROGRAMS/PROJECTS RELATED TO GENDER AND DEVELOPMENT. All departments shall formulate a Gender and Development (GAD) Plan designed to address gender issues within their concerned sectors or mandate and to implement the applicable provisions of R.A. No. 7192 and DBM-NCRFW-DILG Joint Memorandum Circular No. 2004-1.

Section 17. PROGRAMS/PROJECTS RELATED TO SENIOR CITIZENS AND THE DIFFERENTLY-ABLED. In support of the Philippine Plan of Action for Older Persons, the plans, programs, projects, activities and services that will address the needs of Senior Citizens and those with disabilities shall be in accordance with the provisions of R.A. Nos. 7432, 7876 and 7277, E.O. No. 266 and Proclamation No. 240.

Section 18. PROJECTS/FACILITIES FOR THE DIFFERENTLY-ABLED. All government facilities including infra, non-infra and civil works projects of the government, as well as office buildings, street and highways, shall provide architectural facilities or structural features and designs that shall reasonably enhance the mobility, safety and welfare of differently-abled persons pursuant to B.P. Blg. 344 and R.A. No. 7277.

Section 19. HUMAN AND ECOLOGICAL SECURITY CONCERNS. All departments are encouraged to undertake projects designed to address human and

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RUBY P. MURO
Director IV
1/16/20
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ecological security concerns. Implementation of this section shall be in accordance with guidelines jointly issued by the DENR, the DILG, and the Commission on Population.

Section 20. DISASTER PREVENTION, MITIGATION AND PREPAREDNESS PROJECTS. The Mayor is authorized to use the appropriations to implement projects designed to address disaster prevention, mitigation and preparedness activities pursuant to Republic Act. No. 10121. Implementation of this section shall be in accordance with guidelines issued by the National Disaster Risk Reduction and Management Council in coordination with the DBM.

Section 21. FISCAL DISCIPLINE MEASURES IN GOVERNMENT OPERATIONS. All departments shall implement fiscal discipline measures and review their respective expenditure programs in order to avoid the implementation of ineffective programs and low priority projects and activities.

The rules and regulations to implement this section shall be issued by the City Finance Committee, subject to the approval of the Mayor.

PERSONNEL AMELIORATION

Section 22. FUNDING OF PERSONNEL BENEFITS. The personnel benefits costs of government officials and employees shall be charged against the funds from which their compensations are paid. All authorized supplemental or additional compensation, fringe benefits and other personnel services costs of official and employees whose salaries are drawn from special accounts or special funds, such as salary increases, step increment for length of service, incentive and service fees, commutation of vacation and sick leaves, retirement and life insurance premiums, compensation insurance premiums, health insurance premiums, HDMF contributions, hospitalization and medical benefits, scholarship and educational benefits, training and seminar expenses, all kinds of allowances, whether commutable or reimbursable to cash or in kind, and other personnel benefits and privileges authorized by law, including the payment or retirement gratuities, separation pay and terminal leave benefits, shall similarly be charged against the corresponding fund from which their salaries are drawn.

Section 23, REMITTANCE OF GOVERNMENT COUNTERPART CONTRIBUTIONS. Notwithstanding the provisions of LOI No. 1102, the government shares in the compulsory contributions mandated by R.A. No. 8291, R.A. No. 6111, P.D. No. 626, as amended, and R.A. No. 7875, shall be remitted directly by the Accounting Department to the GSIS, the HDMF, the PHIC, or the Employees Compensation Commission, as the case may be, unless a different arrangement is agreed upon in writing among the DBM, the City, and the recipient agency or GOCC.

Any increase in government counterpart contributions shall be subject to a supplemental budget,

Section 24. AUTHORIZED DEDUCTIONS. Deductions from salaries, emoluments or other benefits accruing to any government employee chargeable against the appropriations for personal services may be allowed for the payment of individual employee's contributions or obligations due the following:

- a.) The BIR, GSIS, HDMF and PHIC; and
- b.) Others;

REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF BUDGET AND MANAGEMENT
 BY AUTHORITY OF THE SECRETARY OF BUDGET AND MANAGEMENT
 RUBY P. MURO
 Director, IV
 REF# 2023-NCM-107416 REV. LTR DTD 1/6/23

PROVIDED, That such deductions shall not reduce the employee's monthly net take home pay to an amount lower that One Thousand Pesos (P1,000.00), after all authorized deductions: PROVIDED, FURTHER, That in the event total authorized deductions shall reduce net take home pay to less than One Thousand Pesos (P1,000.00), authorized deductions under item (a) shall enjoy first preference, those under item (b) shall enjoy second preference.

Section 25. YEAR-END BONUS AND CASH GIFT. The year-end bonus equivalent to one (1) month basic salary and cash gift of Five Thousand Pesos (P5,000.00) provided under R.A. No. 6686, as amended by R.A. No. 8441, shall be granted to all local government officials and employees, whether under regular, temporary, casual or contractual status, on full-time or part-time basis, who have rendered at least a total of four (4) months of service including leaves of absence with they from January 1 to October 31 of each year, and who are still in the service as of October 31 of the same year.

Section 26. TRAVELLING EXPENSES. Officials and employees of the government may be allowed payment of claims for reimbursement of travelling and related expenses incurred in the course of official travel, certified by the head of the agency concerned as absolutely necessary in the performance of an assignment, and supported by receipts, chargeable to available allotment for traveling expenses, subject to the provisions of E.O. Nos. 248 and 248-A, s. 1995, as amended by E.O. No. 298, s. 2004.

Section 27. REPRESENTATION AND TRANSPORTATION ALLOWANCE. The following officials and those of equivalent rank as may be determined by the DBM, while in the actual performance of their respective functions are hereby authorized monthly commutable representation and transportation allowances payable from the programmed appropriations provided for their respective offices at rates indicated below, which shall apply to each type of allowance:

- a) ₱11,000.00 - For the City Mayor
- b) ₱10,000.00 - For the City Vice-Mayor
- c.) ₱8,500.00 - For the Sangguniang Panlungsod and City Govt. Department Heads
- d) ₱7,500.00 - For City Assistant Department Heads

The transportation allowance herein authorized shall not be granted to officials who are assigned or presently use government motor transportation. Unless otherwise provided by law, no amount appropriated in this Ordinance shall be used to pay representation or transportation allowances, whether commutable or reimbursable, which exceed the rates authorized under this section. Previous administrative

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authorizations inconsistent with the rates and conditions specified herein shall no longer be valid and payment shall not be allowed.

Section 28. OFFICIAL VEHICLES AND TRANSPORT. Government motor transportation may be used by the officials and those who may be specifically authorized by the Mayor with costs chargeable to the appropriations authorized for their respective offices.

Section 29. UNIFORM AND CLOTHING ALLOWANCE. The appropriations provided for each department may be used for uniform or clothing allowance of employees based on the number of itemized positions at not more than Six Thousand Pesos (P6,000.00) each per annum which may be given in cash or in kind.

Section 30. PERSONNEL ECONOMIC RELIEF ALLOWANCE. The Personnel Economic Relief Allowance (PERA) in the amount of Two Hundred Pesos (P2,000.00) per month pursuant to Section 4(f) of Senate and House of Representative Joint Resolution No. 4, s. 2009 shall be granted to qualified government personnel pursuant to the guidelines, rules and regulations issued by the DBM.

Section 31. USE OF APPROPRIATION FOR RETIREMENT GRATUITY AND TERMINAL LEAVE BENEFITS. Appropriations authorized in this Ordinance to cover terminal leave benefits shall be computed based on the provisions of applicable laws, rules and regulations and duly certified by the Human Resource Management Office. In no case shall terminal leave benefits of retiring officials and employees include in the computation thereof additional compensation as defined under retirement laws, such as, bonuses, per diems, allowances and overtime pay, or salary, pay or compensation given in addition to the base pay of the position or rank as fixed by law or regulation.

Section 32. UNAUTHORIZED PRE-RETIREMENT PROMOTIONS AND SALARY INCREASES. Unless authorized by law and duly formalized in an appropriate issuance by the DBM, no portion of the appropriations provided in this Ordinance shall be used for automatic promotions or for salary increases and adjustments granted to retiring officials and employees with the intent of increasing the retirement and terminal leave benefits of government personnel.

Section 33. IMPLEMENTATION OF R.A. NO. 7305. The implementation of R.A. No. 7305 or the Magna Carta of Public Health Workers in the government, shall be within the appropriation under this Ordinance for the purpose.

In no case shall the grant of benefits authorized by R.A. No. 7305 over those appropriated herein shall be paid until funds are appropriated for the purpose.

Section 34. PERSONAL LIABILITY OF OFFICIALS OR EMPLOYEES FOR PAYMENT OF UNAUTHORIZED PERSONAL SERVICES COST. No. official or employee of the local government unit shall be paid any personnel benefits charged against the appropriations in this Ordinance, other appropriations, laws or income of the government, unless specifically authorized by law. Grant of personnel benefits authorized by law but not supported by specific appropriations shall be deemed unauthorized.

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RELEASE AND USE OF FUNDS

RUBY P. MURO

REF# 2022-NC-0170318 Director IV 1/6/23

Section 35. USE OF SAVINGS. In accordance with the provision of Article 454

of the Rules and Regulations Implementing the Local Government Code of 1991. The City Mayor and Vice-Mayor are hereby authorized to augment any item in this Ordinance from savings in other items within the same expense class of appropriation in their respective branch of government.

Section 36. MEANING OF SAVINGS AND AUGMENTATION. Savings refer to

portions or balances as of any given point in the fiscal year of any programmed or allotted appropriation in this Ordinance which remain free any obligation or encumbrance which are: (i) still available after the completion of final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized; or (ii) from appropriations balances arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay.

Augmentation implies the existence in this Ordinance of a program, activity, or project with an appropriation, which upon implementation, or subsequent evaluation of needed resources, is determined to be deficient. In no case shall a non-existent program, activity, or project be funded by augmentation from savings or by the use of appropriations otherwise authorized in this Ordinance.

Section 37. PRIORITY IN THE USE OF SAVINGS. In the use of savings, priority shall be given to the augmentation of the amounts set aside for compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefit and other personnel benefits authorized by law, and those expenditure items authorized in departments' special provisions, in Section 9 and in other sections of the General Provisions of this Ordinance.

Section 38. AVAILABILITY OF APPROPRIATIONS. Appropriations for MOOE and Capital Outlays authorized in this Ordinance shall be available for release and obligation for the purpose specified and under the same special provisions applicable thereto.

Section 39. CERTIFICATION ON AND APPROVAL OF VOUCHERS. No money shall be disbursed unless the City Budget Officer certifies to the existence of appropriation that has been legally made for the purpose, the City Accountant has obligated said appropriation, and the City Treasurer certifies to the availability of funds for the purpose as provided under Section 344 of R.A. No. 7160. Vouchers and payrolls shall be certified to and approved by the head of the department who has administrative control of the fund concerned, as to validity, propriety, and legality of the claim involved. Except in cases of disbursement involving regularly recurring administrative such as payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph services, remittances to government creditor agencies such as the GSIG, SSS, LBP, DBP, National Printing Office, Procurement Service of the DBM and others, approval of the disbursement voucher by the City Mayor, or the Presiding Officer in the case of the Sangguniang Panlungsod, shall be required whenever local funds are disbursed: PROVIDED, that in case of temporary absence or incapacity of the department head, the officer next-in-rank shall automatically perform his function and shall be responsible thereof.

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RUBY P. MURO
2023-2024 Annual Budget
1/4/23

Section 40. DISBURSEMENT OF FUNDS. Disbursements in accordance with appropriations in the approved annual budget may be made from any local fund in the custody of the treasurer, but the total disbursements from any local fund shall in no case exceed fifty percent of the uncollected estimated revenue accruing to such local fund in addition to the actual collection: PROVIDED, that no cash overdraft in any local fund shall be incurred at the end of the fiscal year.

The execution of this Budget shall comply with the Budgetary guidelines and procedures prescribed under the Department of Budget and Management/Commission on Audit circulars and other laws, rules and regulations.

The disbursement of the authorized expenditures shall be based on the Local Budget Matrix and the Allotment Release Order signed by the Local Budget Officer and approved by the City Mayor.

Section 41. LIMITATIONS ON CASH ADVANCE/REPORTORIAL REQUIREMENTS. Notwithstanding any provision of law to the contrary, it is hereby declared a policy of the government not to grant cash advances until such time that the earlier cash advances availed of by the officials or employees concerned shall have been already liquidated pursuant to pertinent accounting and auditing rules and regulations.

ADMINISTRATIVE PROCEDURES

Section 42. ORGANIZATIONAL AND STAFFING PATTERN CHANGES. Unless otherwise provided by law or directed by the City Mayor no organizational units or charges in key positions in any department shall be authorized in their respective organizational structures and staffing patterns and funded from appropriations provided under this Ordinance.

Section 43. RESULTS-BASED BUDGETING. Within the context of the Public Management Expenditure Framework, all departments shall identify their Major Final Outputs (MFOs), or specific outputs and outcomes to be produced by their programs and services which are aligned with strategic goals of the government and shall harmonize them with those identified in the AIP.

Section 44. SERVICE CONTRACTS. Service contracts shall be entered into by the City in accordance with R.A. No. 9184 and its Implementing Rules and Regulations, subject to pertinent accounting and auditing rule and regulations.

Section 45. AID TO BARANGAYS. The total proposed appropriation for aid to barangays is in compliance the provision of Section 324(c) of R.A. 7160 otherwise known and cited as the Local Government Code of 1991.

Section 46. CONFIDENTIAL AND INTELLIGENCE EXPENSES. The appropriation provided for Confidential and Intelligence Expenses shall be disbursed in accordance with Commission on Audit (COA) Circular No. 92-385. The City Mayor is hereby authorized to release such funds subject to the auditing requirement under COA Circular No. 2003-03.

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RUBY P. MURO
11/22/22

Section 47. STRICT ADHERENCE TO PROCUREMENT PROCEDURES.

LAWS, RULES AND REGULATIONS. In the procurement of infrastructure projects, goods and consulting services, departments shall strictly adhere to the provisions of R.A. No. 9184, its Implementing Rules and Regulations (IRR), as amended by Memorandum Order No. 224, s. 2006 mandating the shortening of procurement timelines, and Memorandum Order No. 105, s. 2006 enjoining all government agencies to invite observers from the private sector and non-government organizations. Further, the Government Electronic Procurement System (G-EPS) shall be used as the primary source of information on government procurement of common-use supplies, goods and equipment, and as a repository of all government procurement information, pursuant to R.A. No. 9184 and its IRR.

Consistent with the policy of transparency, and to achieve efficiency in the procurement process, procuring entities shall utilize the G-EPS, through its electronic catalogue facility, for the procurement of common-use supplies: PROVIDED, FURTHER, That all Invitations to Apply for Eligibility and to Bid, Notices of Award, and all other procurement-related notices shall be posted in the G-EPS Electronic Bulletin Board in accordance with the IRR of R.A. No. 9184, regardless of the method procurement used.

Section 48. SEPARABILITY CLAUSE. If for any reason, any section or provision of this Ordinance is declared unconstitutional or invalid, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.

Section 49. AUTHORIZATION. The City Mayor is hereby authorized to enter into contracts and the same shall be considered approved and ratified relative to the implementation of the appropriations herein authorized.

Section 50. EFFECTIVITY. This Ordinance shall take effect on January 1, 2023.

APPROVED this 22nd day of November, 2022 at Taguig, City.

CITY COUNCILORS

HON. JAIME R. LABAMPA

HON. NICKY C. SUPAN

HON. BABY GLORIA V. DE MESA

HON. JAIME R. GARCIA

HON. RODIL C. MARCELINO

HON. MARISSA BALINA-ERON

HON. FANELLA JOY PANGA-CRUZ

HON. YASSER G. PANGANDAMAN

Am

HON. GAMALIEL N. SAN PEDRO

HON. JOMIL BRYAN C. SERNA

HON. CARLITO M. OGALINOLA

HON. EDUARDO B. PRADO

HON. RAUL T. AQUINO

HON. EDGAR VICTOR S. BAPTISTA

HON. LAMBERTO M. MAÑOSCA

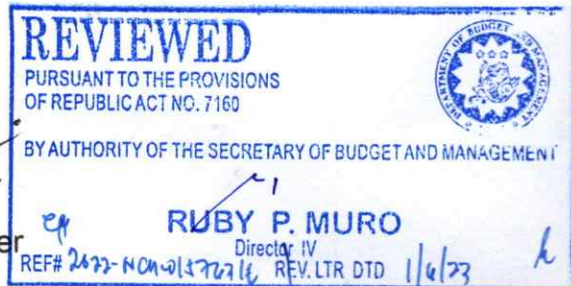
HON. ALEXANDER S. PENOLIO

HON. MARYRUTH ROVEN L. MAXIMO
SK Federation President

HON. JORGE DANIEL S. BOCOBO
LIGA President

Attested by:

HON. ARVIN IAN V. ALKI
Vice Mayor and Presiding Officer



Certified by:

MR. DICKSON R. ROÑO
City Council Secretary

Approved by:

HON. MARIA LAARNI L. CAYETANO
City Mayor

last