



OFFICE OF THE
SANGGUNIANG PANLUNGSOD
City Government of Taguig



ORDINANCE No. 43
SERIES OF 2014

AN ORDINANCE APPROPRIATING THE AMOUNT OF SEVEN BILLION FIVE HUNDRED THIRTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND ONE HUNDRED FORTY & 00/100 (P7,539,362,140.00) PESOS AS CALENDAR YEAR 2015 EXECUTIVE BUDGET OF THE CITY GOVERNMENT OF TAGUIG, TAGUIG CITY TO BE TAKEN FROM THE ESTIMATED ANNUAL INCOME CERTIFIED AS REASONABLY COLLECTIBLE BY THE CITY TREASURER

Sponsored by:

Coun. Darwin B. Icaay	Coun. Arvin Ian V. Alit
Coun. Rommel B. Tanyag	Coun. Erwin G. Manalili
Coun. Jaime R. Labampa	Coun. Amparo Maria J. Zamora
Coun. Gamaliel N. San Pedro	Coun. Edwin T. Eron
Coun. Carlito M. Ogalinola	Coun. Richard Paul T. Jordan
Coun. Rodil C. Marcelino	Coun. Noel R. Dizon
Coun. Ferdinand B. Santos	Coun. Maria Mher C. Supan
LIGA Pres. Yasser G. Pangandaman	

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 2015;

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 2015 had been submitted to the City Council of Taguig, embodying therein the administration's 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 2015 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 **SEVEN BILLION FIVE HUNDRED THIRTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND ONE HUNDRED FORTY & 00/1000 (P7,539,362,140.00) PESOS** to cover current operating expenditures and capital outlays as proposed under the accompanying 2015 Executive Budget to be made available as appropriations of the City Government of Taguig from January 1 to December 31, 2015 to wit:

A.1 OFFICE OF THE CITY MAYOR-PROPER

1. Current Operating Expenses		
1.1 Personal Services	P	140,875,259.00
1.2 Maintenance & Other Operating Expenses		319,847,132.00
2. Capital Outlay		0.00
Subtotal - Office of the City Mayor-Propor	P	460,722,391.00

A.2 BARANGAY AFFAIRS OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	9,454,947.00
1.2 Maintenance & Other Operating Expenses		7,500,000.00
2. Capital Outlay		0.00
Subtotal - Barangay Affairs Office	P	16,954,947.00

A.3 GENERAL SERVICES OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	24,424,853.00
1.2 Maintenance & Other Operating Expenses		563,500,000.00
2. Capital Outlay		313,800,580.00
Subtotal - General Services Office	P	901,725,433.00

A.4 BUSINESS PERMIT AND LICENSE OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	8,865,608.00
1.2 Maintenance & Other Operating Expenses		14,000,000.00
2. Capital Outlay		0.00
Subtotal - Business Permit and License Office	P	22,865,608.00

A.5 CITY PERSONNEL OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	14,012,748.00
1.2 Maintenance & Other Operating Expenses		20,000,000.00
2. Capital Outlay		0.00
Subtotal - City Personnel Office	P	34,012,748.00

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A.6 LEGAL OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	17,408,326.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Legal Office	P	17,408,326.00

A.7 PUBLIC ORDER AND SAFETY OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	29,689,777.00
1.2 Maintenance & Other Operating Expenses		10,000,000.00
2. Capital Outlay		0.00
Subtotal - Public Order and Safety Office	P	39,689,777.00

A.8 OFFICE OF THE SOCIAL WELFARE & DEV'T.

1. Current Operating Expenses		
1.1 Personal Services	P	29,823,788.00
1.2 Maintenance & Other Operating Expenses		82,500,000.00
2. Capital Outlay		0.00
Subtotal - Office of the Social Welfare & Dev't.	P	112,323,788.00

A.9 OFFICE OF THE SENIOR CITIZEN AFFAIRS

1. Current Operating Expenses		
1.1 Personal Services	P	8,900,350.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Office of the Senior Citizen Affairs	P	8,900,350.00

A.10 TRAFFIC MANAGEMENT OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	38,624,494.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Traffic Management Office	P	38,624,494.00

A.11 OFFICE OF THE CITY LIBRARY

1. Current Operating Expenses		
1.1 Personal Services	P	2,284,486.00
1.2 Maintenance & Other Operating Expenses		200,000.00
2. Capital Outlay		0.00
Subtotal - Office of the City Library	P	2,484,486.00

A.12 FINANCIAL ASSISTANCE

1. Current Operating Expenses		
1.1 Personal Services	P	0.00
1.2 Maintenance & Other Operating Expenses		449,628,000.00
2. Capital Outlay		0.00
Subtotal - Financial Assistance	P	449,628,000.00

A.13 OFFICE OF THE CITY VICE-MAYOR

1. Current Operating Expenses		
1.1 Personal Services	P	14,201,726.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Office of the City Vice-Mayor	P	14,201,726.00

A.14 OFFICE OF THE SANGGUNIANG PANLUNGSOD

1. Current Operating Expenses		
1.1 Personal Services	P	53,777,997.00
1.2 Maintenance & Other Operating Expenses		2,000,000.00
2. Capital Outlay		0.00
Subtotal - Office of the Sangguniang Panlungsod	P	55,777,997.00

A.15 OFFICE OF THE CITY BUDGET OFFICER

1. Current Operating Expenses		
1.1 Personal Services	P	6,612,754.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Office of the City Budget Officer	P	6,612,754.00

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A.16 CITY DEVELOPMENT PLANNING OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	18,447,899.00
1.2 Maintenance & Other Operating Expenses		18,800,000.00
2. Capital Outlay		0.00
Subtotal – City Development Planning Office	P	37,247,899.00

A.17 OFFICE OF THE CITY TREASURER

1. Current Operating Expenses		
1.1 Personal Services	P	29,984,203.00
1.2 Maintenance & Other Operating Expenses		1,000,000.00
2. Capital Outlay		0.00
Subtotal - Office of the City Treasurer	P	30,984,203.00

A.18 OFFICE OF THE CITY ASSESSOR

1. Current Operating Expenses		
1.1 Personal Services	P	18,978,531.00
1.2 Maintenance & Other Operating Expenses		2,000,000.00
2. Capital Outlay		0.00
Subtotal - Office of the City Assessor	P	20,978,531.00

A.19 CITY HEALTH OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	214,941,377.00
1.2 Maintenance & Other Operating Expenses		269,000,000.00
2. Capital Outlay		100,000,000.00
Subtotal - City Health Office	P	583,941,377.00

A.20 OFFICE OF THE CITY ENGINEER

1. Current Operating Expenses		
1.1 Personal Services	P	16,206,752.00
1.2 Maintenance & Other Operating Expenses		325,500,000.00
2. Capital Outlay		
Machineries and Equipment		75,000,000.00

Various Projects, including but not limited to:

• Various School Bldgs. (Elem., H.S., & College)	75,000,000.00
• Health Centers	12,500,000.00
• Day Care Centers	12,500,000.00
• Lakeshore Development Plan	60,578,685.00
• New Terminals for Jeeps & Tricycles	10,000,000.00
• Park Development	35,000,000.00
• Rehabilitation Center	5,000,000.00
• Center for Special Needs	20,000,000.00
• Public Market	73,500,000.00
• Construction/Improvement of Gov't. Facilities	25,500,000.00

Subtotal - Office of the City Engineer **P 746,285,437.00**

A.21 OFFICE OF THE LOCAL BUILDING OFFICIAL

1. Current Operating Expenses	
1.1 Personal Services	P 11,882,368.00
1.2 Maintenance & Other Operating Expenses	0.00
2. Capital Outlay	0.00

Subtotal - Office of the Local Building Official **P 11,882,368.00**

A.22 OFFICE OF THE CITY CIVIL REGISTRAR

1. Current Operating Expenses	
1.1 Personal Services	P 7,334,553.00
1.2 Maintenance & Other Operating Expenses	0.00
2. Capital Outlay	0.00

Subtotal - Office of the City Civil Registrar **P 7,334,553.00**

A.23 CITY AGRICULTURE OFFICE

1. Current Operating Expenses	
1.1 Personal Services	P 5,167,886.00
1.2 Maintenance & Other Operating Expenses	3,500,000.00
2. Capital Outlay	0.00

Subtotal - City Agriculture Office **P 8,667,886.00**

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A.24 OFFICE OF THE CITY ACCOUNTANT

1. Current Operating Expenses		
1.1 Personal Services	P	17,483,455.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Office of the City Accountant	P	17,483,455.00

A.25 URBAN POOR AFFAIRS OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	3,665,420.00
1.2 Maintenance & Other Operating Expenses		10,000,000.00
2. Capital Outlay		0.00
Subtotal - Urban Poor Affairs Office	P	13,665,420.00

A.26 TOURISM AND TRADE OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	11,028,635.00
1.2 Maintenance & Other Operating Expenses		75,000,000.00
2. Capital Outlay		0.00
Subtotal - Tourism and Trade Office	P	86,028,635.00

A.27 MARKET MANAGEMENT OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	2,633,424.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Market Management Office	P	2,633,424.00

A.28 PUBLIC INFORMATION OFFICE

1. Current Operating Expenses		
1.1 Personal Services	P	8,354,962.00
1.2 Maintenance & Other Operating Expenses		0.00
2. Capital Outlay		0.00
Subtotal - Public Information Office	P	8,354,962.00

A.29 NON- OFFICE EXPENDITURES

1. Statutory and Contractual Obligations

5% MMDA Contribution (R.A. No. 7924)	P	134,038,053.00
P L E B		1,750,000.00
Repayment of Loan		184,456,782.00
Prior Year's Obligation		12,914,375.00
Subtotal - Statutory & Contractual Obligations	P	333,159,210.00

2. Budgetary Requirements

20% Community Development Fund, including but not limited to:

➤ Construction of Taguig City Hospital	P	50,000,000.00
➤ Construction/Rehabilitation of Health Centers		5,000,000.00
➤ Construction/Rehabilitation of Evacuation Centers/Facilities		5,000,000.00
➤ Purchase and Development of Land for the Relocation of Informal Settlers & Relocation of Victims of Calamities		15,000,000.00
➤ Purchase of Medical Equipment		14,927,668.00
➤ Purchase or Repair of Appropriate Calamity-Related Rescue Operations Equipment		10,000,000.00
➤ Installation and Maintenance of Street Lighting System		25,000,000.00
➤ Various Barangay Development Projects		42,000,000.00
➤ Construction/Rehabilitation of Local Roads or Bridges and Purchase of Appropriate Engineering Equipment		20,000,000.00
➤ Capital Expenditures Related to the Implementation of Livelihood or Entrepreneurship/Local Economic Development Projects		5,000,000.00

Local Disaster Risk Reduction & Management Fund		376,968,107.00
Clean and Green Program		20,000,000.00
Special Activities		3,000,000.00
Aid to Barangay		56,000,000.00
Aid to PUP		3,000,000.00
Aid to TUP		3,000,000.00
Aid to Taguig Veterans		2,556,000.00
Lump Sum Appropriation for Gender & Dev't.		876,968,107.00
Social Services Programs for the Elderly and Person with Disabilities		75,393,622.00
Local Council for the Protection of Children Programs (R.A. 9344)		9,596,384.00
Special Projects		750,000,000.00

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Integrated Security Services	100,000,000.00
Integrated Environmental	407,000,000.00
Integrated I.T. Services	50,000,000.00
Business Development Information Technology Advance Program	172,818,414.00
Community Welfare & Development Program	146,600,532.00
Comprehensive Assistance for Regulation and Enforcement Program	74,245,800.00
Project Mgt. & Infrastructure Dev't. Program	129,707,321.00
Subtotal - Budgetary Requirements	P 3,448,781,955.00
Total Appropriation for Non-Office Expenditures	P 3,781,941,165.00
TOTAL APPROPRIATIONS	P 7,539,362,140.00

GENERAL PROVISIONS

RECEIPTS AND INCOME

Sec. 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 Treasury 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.

Sec. 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 Treasury 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.

Sec. 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 deposit was required, any amount due shall be returned to the filing party, withdrawable 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, bail 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.

Sec. 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.

Sec. 7. Donations. Departments may accept donations, contributions, grants, bequests or gifts, 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

Sec. 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, except medical ambulances, military and police patrol vehicles, motorcycles, 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 year after the said foreign travel;
- d) To provide fuel, parts, repair and maintenance to any government vehicle not properly 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.

Sec. 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.

Sec. 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.

Sec. 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.

Sec. 12. Procurement of Domestic and Foreign Goods. All appropriations for the procurement of equipment, supplies and materials, 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.

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, Sec. 43 of R.A. No. 9184 and its Implementing Rules and Regulations.

Sec. 13. Extraordinary and Miscellaneous Expenses. No portion of the amounts authorized herein shall be used for salaries, wages, allowances, confidential and intelligence expenses.

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

Sec. 14. Printing and Publication Expenditures. 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.

Sec. 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.

Sec. 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.

Sec. 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, EO No. 266 and Proclamation No. 240.

Sec. 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, streets 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.

Sec. 19. Human and Ecological Security Concerns. All departments are encouraged to undertake projects designed to address human and 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.

Sec. 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.

Sec. 21. Calamity Fund. Appropriation for the Calamity Fund shall be disbursed solely for emergency expenditures for relief, repair, and rehabilitation of infrastructure facilities in times of natural calamities, "force majeure" or unforeseen events, including manmade disaster and relief mitigation pursuant to Department of Budget and Management (DBM) Department of Interior and Local Government (DILG) joint Memorandum Circular No. 2003, dated March 30, 2003.

Sec. 22. 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

Sec. 23. 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 personal services costs of officials 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, in cash or in kind, and other personnel benefits and privileges authorized by law, including the payment of retirement gratuities, separation pay and terminal leave benefits, shall similarly be charged against the corresponding fund from which their basic salaries are drawn.

Sec. 24. 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.

Sec. 25. 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;

PROVIDED, That such deductions shall not reduce the employee's monthly net take home pay to an amount lower than 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.

Sec. 26. 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 pay from January 1 to October 31 of each year, and who are still in the service as of October 31 of the same year.

One half (1/2) of said year-end bonus and cash gift may be paid not earlier than May 1 if at least a total of four (4) months of service have been rendered regardless of whether they will still be in the service as of October 31 of the same year. In case an official or employee retires or is separated without cause from the government service before October 31, a proportionate share of the remaining balance of the Year-End Bonus and Cash Gift shall be granted to the said official or employee, based on the monthly basic salary immediately preceding the date of retirement or separation.

Sec. 27. 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 travelling expenses, subject to the provisions of E.O. Nos. 248 and 248-A, s. 1995, as amended by E.O. No. 298, s. 2004.

Sec. 28. Representation and Transportation Allowances. 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) P11,000.00 - For the City Mayor
- b) P10,000.00 - For the City Vice-Mayor

- c) P8,500.00 - For the Sannguniang Panlungsod and City Department Heads
- d) P7,500.00 - 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 authorizations inconsistent with the rates and conditions specified herein shall no longer be valid and payment shall not be allowed.

Sec. 29. 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.

Sec. 30. 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 Five Thousand Pesos (P5,000.00) each per annum which may be given in cash or in kind.

Sec. 31. Personnel Economic Relief Allowance. The Personnel Economic Relief Allowance (PERA) in the amount of Two Thousand 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.

Sec. 32. Use of Appropriations for Retirement Gratuity and Terminal Leave. Appropriations authorized in this Ordinance to cover retirement gratuity benefit claims shall be computed based on the provisions of applicable retirement 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.

Sec. 33. 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.

Sec. 34. 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.

Sec. 35. 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 also be deemed unauthorized.

RELEASE AND USE OF FUNDS

Sec. 36. 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 appropriations in their respective branch of government.

Sec. 37. 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 from any obligation or encumbrance which are: (i) still available after the completion or 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.

Sec. 38. 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.

Sec. 39. 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.

Sec. 40. 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 disbursements involving regularly recurring administrative expenses such as payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph services, remittances to government creditor agencies such as the GSIS, SSS, LBP, DBP, National Printing Office, Procurement Service of the DBM and others, approval of the disbursement voucher by the City Mayor 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.

Sec. 41. 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 collections: 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.

Sec. 42. 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

Sec. 43. Organizational and Staffing Pattern Changes. Unless otherwise provided by law or directed by the City Mayor no organizational units or changes 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.

Sec. 44. 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.

Sec. 45. 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 rules and regulations.

Sec. 46. Aid to Barangays. The total proposed appropriation for aid to barangays is in compliance the provision of Se.324(c) of R.A 7160 otherwise known and cited as the Local Government Code of 1991.

Sec. 47. 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.2003-05.

Sec. 48. 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 of procurement used.

Sec. 49. 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.

Sec. 50. 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.

Sec. 51. Effectivity. This Ordinance shall take effect on January 1, 2015.

APPROVED this 27TH day of OCTOBER, 2014 at City Hall of City of Taguig.

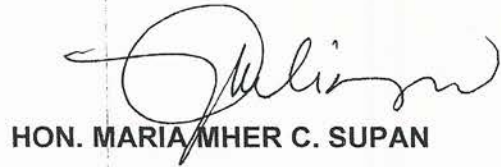
CITY COUNCILORS

HON. DARWIN B. ICAY
HON. ARVIN IAN V. ALIT
HON. ROMMEL B. TANYAG
HON. ERWIN G. MANALILI
HON. JAIME R. LABAMPA
HON. AMPARO MARIA J. ZAMORA
HON. GAMALIEL N. SAN PEDRO
HON. EDWIN T. ERON
HON. CARLITO M. OGALINOLA
HON. RICHARD PAUL T. JORDAN
HON. RODIL C. MARCELINO
HON. NOEL R. DIZON
HON. FERDINAND B. SANTOS
HON. MICHELLE ANNE B. GONZALES

Ordinance No. 43
Series of 2014
AN ORDINANCE APPROVING THE 2015 EXECUTIVE BUDGET



HON. ALLAN PAUL C. CRUZ



HON. MARIA MHER C. SUPAN



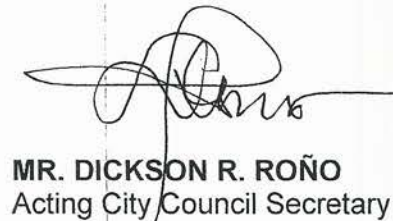
HON. YASSER G. PANGANDAMAN
LIGA President

Attested by:



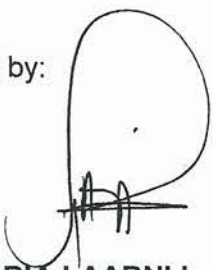
HON. RICARDO S. CRUZ JR.
City Vice-Mayor & Presiding Officer

Certified by:



MR. DICKSON R. ROÑO
Acting City Council Secretary

Approved by:



HON. MARIA LAARNI L. CAYETANO
City Mayor

