



**SANGGUNIANG PANLUNGSOD**

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Ordinance No. 185  
Series of 2014

**SECTION 6. USE OF APPROPRIATED FUNDS**

All funds appropriated for functions, projects and activities shall be released and used exclusively for the specific purposes for which they have been authorized. Any amendment and augmentation may be made within the calendar year only upon the enactment and approval of a Supplemental Budget Ordinance.

**SECTION 7. AUTHORITY TO ADJUST APPROPRIATIONS**

No Ordinance shall be passed authorizing any transfer on appropriations from one item to another. However, the City Mayor and the Presiding Officer of the Sangguniang Panlungsod are authorized to augment any item in their approved annual budget for their respective offices from savings in other items within the same expense classification of their respective appropriations.

**SECTION 8. TWENTY PERCENT (20%) DEVELOPMENT FUND**

The *twenty percent (20%)* Development Fund shall be utilized strictly for the projects provided in the approved Local Development Plan.

**SECTION 9. TEN PERCENT (10%) CONTINGENCY FUND**

Except for expenses due to public utilities, rentals and insurance premiums, a contingency reserve of 10% on the authorized 2015 appropriation for departmental Maintenance and Other Operating Expenditures shall be provided for the purpose. All department/office heads are enjoined to prepare a Work and Financial Plan and Request for Allotment indicating therein the 10% contingency reserve;

**SECTION 10. ALLOTMENT OF APPROPRIATIONS**

For effective budgetary control, authorized appropriations shall be allotted in accordance with Local Budget Circular No. 16, as outlined hereunder:

- a) No appropriation authorized for any department or office of the City Government of Valenzuela, Metropolitan Manila shall be available for expenditure until the head of each department or office shall have submitted to the City Budget Officer a Work and Financial Plan and Request for Allotment of funds showing the estimated amounts needed for each functions, activity or purpose for which the funds are to be expended during the applicable allotment period and until an Advise of Allotment for said request shall have been approved by the City Mayor, as herein provided. The work and Financial Plan and Request for Allotment shall be submitted to the City Budget Officer not less than twenty five (25) days prior to the beginning of the ensuing calendar year, Provided, that, in case the annual budget is approved after December 6 of each calendar year, the Work and Financial Plan and Request for Allotment shall be submitted based on appropriations authorized in