

[REPUBLIC ACT NO. 1062, June 12, 1954]

**AN ACT GRANTING TO MUNICIPAL COUNCILS GREATER
AUTONOMY IN THE PREPARATION OF THE MUNICIPAL BUDGETS,
AMENDING FOR THIS PURPOSE CERTAIN SECTIONS OF THE
REVISED ADMINISTRATIVE CODE.**

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Sections two thousand two hundred ninety-five two thousand two hundred ninety-six, two thousand two hundred ninety-seven and two thousand two hundred ninety-nine of the Revised Administrative Code, as amended, are further amended to read as follows:

"SEC. 2295. *Municipal budget.*—The municipal treasurer shall present to the mayor, not later than sixty days before the beginning of each fiscal year, a certified and detailed statement of the actual receipts and expenditures of the municipality during the first three quarters of the current fiscal year and the estimated receipts for the ensuing fiscal year. The provincial treasurer shall certify to the reasonable probability of realizing the estimated receipts for the ensuing fiscal year as prepared by the municipal treasurer.

"Within the same period, the heads of the various offices in the municipal government shall submit to the mayor a statement of the proposed expenditures recommended by them for their respective offices during the ensuing fiscal year. Upon receiving the foregoing statements, the mayor shall prepare the municipal budget for the ensuing fiscal year. The said budget shall contain an estimate of receipts as submitted by the municipal treasurer duly certified by the provincial treasurer and his proposed expenditures for the ensuing fiscal year.

The proposed expenditures for salaries and wages shall specify the number of positions, their respective designations, and the rates of salaries and wages. In case a reduction of salaries and wages is necessary, such reduction shall be general in character, and the percentage thereof shall be uniform for similar rates of salaries and wages and in case of abolition of position the action of a municipal council shall not become effective except upon approval by the Secretary of Finance.

"The mayor shall submit the said budget to the council not later than twenty days before the beginning of the fiscal year.

"SEC. 2296. *Appropriation ordinance.*—Upon receipt of the budget, the municipal council shall, on the basis thereof, enact the general