



Republic of the Philippines  
**SANGGUNIANG BAYAN**  
Taytay, Rizal

DO No. 2402 - 009

**ORDINANCE NO. 806 series of 2024**

**AN ORDINANCE REVERTING THE AMOUNT OF THIRTY-SIX MILLION NINE HUNDRED SIXTEEN THOUSAND SIX HUNDRED FORTY-SIX PESOS AND SEVENTY-ONE CENTAVOS (PHP 36,916,646.71) FROM THE ACCOUNTS PAYABLE FISCAL YEAR 2021 TO 2023 UNDER THE GENERAL FUND TO THE GOVERNMENT EQUITY ACCOUNT OF THE GENERAL FUND OF THE MUNICIPAL GOVERNMENT OF TAYTAY, RIZAL**

Sponsored by: Coun. Ma. Elaine T. Leonardo  
Co-Sponsored by: Vice Mayor Sophia Priscilla L. Cabral  
Coun. Jan Victor B. Cabitac  
Coun. Ma. Jeca B. Villanueva  
Coun. Philip Jeison J. Cruz  
Coun. Patrick John P. Alcantara  
Coun. John Tobit E. Cruz  
Coun. Joanne Marie P. Calderon  
Coun. Andres C. Cruz, Jr.  
LnB Pres. Roseller Z. Valera  
SK Fed Pres. Janinah Olivienne D.L. Mercado

WHEREAS, the Commission on Audit (COA) observed through Audit Observation Memorandum (AOM) No. 2023 - 007 (22) Taytay, that the Municipal Government's Accounts Payable amounting to Thirty-Six Million Nine Hundred Sixteen Thousand Six Hundred Forty-Six Pesos And Seventy-One Centavos (Php 36,916,646.71), which has been in the books for two (2) years or more and no actual claim has been filed against the same, remained outstanding and not reverted to Government Equity Account;

WHEREAS, appropriation authorized in the previous annual appropriation ordinance which are not fully utilized and remained unexpended has already accumulated and accounted as accounts payable under the general fund of the Municipal Government of Taytay, Rizal;

WHEREAS, applicable accounting policy is instructive that accounts payable which has been outstanding for two years or more, and against which no actual claims have been filed or which is not covered by perfected contracts on record, may be reverted to the unappropriated surplus of the general fund;

WHEREAS, the Local Chief Executive upon confirmation with the Office of the Municipal Accountant recognized that aforesaid amount has remained unclaimed by the respective payees / suppliers as of the present and the corresponding cash allocation is kept intact in the Municipal Government's authorized depository bank;

WHEREAS, the Schedule of Accounts Payable for Reversion for Special Education Fund, General Fund, 20% Development Fund, Hospital and Market from the Accounting Office shall form part of this ordinance;

NOW THEREFORE, BE IT ORDAINED, by the 12<sup>th</sup> Sangguniang Bayan of Taytay, Rizal, by the power vested in it by law, in session duly assembled, that:

**Section 1. Reversion** - The amount of Thirty-Six Million Nine Hundred Sixteen Thousand Six Hundred Forty-Six Pesos and Seventy-One Centavos (Php 36,916,646.71) from the Accounts Payable Fiscal Year 2021 to 2023 under the General Fund is hereby reverted to the Government Equity Account of the General Fund of the Municipal Government of Taytay.

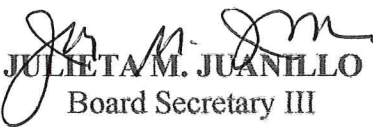
**Section 2. Journal Entry** - The disbursement or utilization of the fund reverted under the preceding section shall not be allowed unless the reversion made is entered by the Accounting and Internal Auditing Services in its journal and a separate ordinance appropriating the amount or any portion thereof shall have been enacted.

**Section 3. Repealing Clause** - All ordinances, rules, and regulations, or part thereof, in conflict with or inconsistent with any provisions of this Ordinance are hereby repealed and modified accordingly.

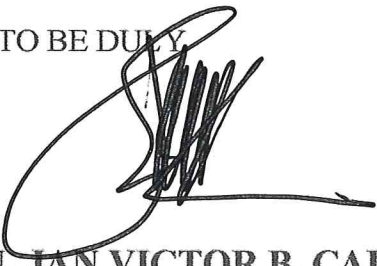
**Section 4. Effectivity** - This Ordinance shall take effect upon approval hereof.

ENACTED, this 17<sup>th</sup> day of April 2024, 6:16 PM at the Sangguniang Bayan Session Hall, Municipality of Taytay, Province of Rizal.

I HEREBY CERTIFY, to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Bayan of Taytay on second reading on April 17, 2024 and was passed on third and final reading on April 17, 2024, during the 90<sup>th</sup> Regular Session held on the 17<sup>th</sup> day of April 2024.

  
JULIETA M. JUANILLO  
Board Secretary III

ATTESTED AND CERTIFIED TO BE DULY  
ADOPTED BY HIS HONOR

  
HON. JAN VICTOR B. CABITAC  
Municipal Councilor / Temporary Presiding Officer

APPROVED BY HIS HONOR  
DATE APR 19 2024

  
HON. ALLAN MARTINE S. DE LEON  
Municipal Mayor