



Republic of the Philippines
SANGGUNIANG BAYAN
Taytay, Rizal

DO No. 2509 – 035

ORDINANCE NO. 862 series of 2025

AN ORDINANCE REVERTING THE AMOUNT OF THIRTEEN MILLION FIVE HUNDRED EIGHTY-FOUR THOUSAND SEVEN HUNDRED EIGHTY-ONE PESOS AND EIGHTY-THREE CENTAVOS (PHP 13,584,781.83) FROM THE ACCOUNTS PAYABLE OF FISCAL YEAR 2022 UNDER THE GENERAL FUND AND SPECIAL EDUCATION FUND TO THE RESPECTIVE GOVERNMENT EQUITY ACCOUNTS OF THE MUNICIPAL GOVERNMENT OF TAYTAY, RIZAL

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	Coun. Michell B. Bermundo
	Coun. Kristofer Charls S. Esguerra
	SK Fed. Pres. Lucia Marie D. Alcantara
Co-Sponsored by:	Vice Mayor Jan Victor B. Cabitac
	Coun. Rulf Marius G. Valera
	Coun. Patrick John P. Alcantara
	Coun. Carizza A. Cortez
	Coun. John Tobit E. Cruz
	LnB President Roseller Z. Valera

WHEREAS, the Municipal Government's Accounts Payable amounting to Thirteen Million Five Hundred Eighty-Four Thousand Seven Hundred Eighty-One Pesos and Eighty-Three Centavos (PHP 13,584,781.83), 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 the 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 and special education 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 and special education 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 and General Fund from the Accounting Office shall form part of this Ordinance;

NOW THEREFORE, BE IT ORDAINED, by the 13th Sangguniang Bayan of Taytay, Rizal, by the power vested in it by law, in session duly assembled, that:

Section 1. Reversion - The amount of Thirteen Million Five Hundred Eighty-Four Thousand Seven Hundred Eighty-One Pesos and Eighty-Three Centavos (Php 13,584,781.83) from the Accounts Payable of Fiscal Year 2022 is hereby reverted to the Government Equity Account of the General Fund and Special Education 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.

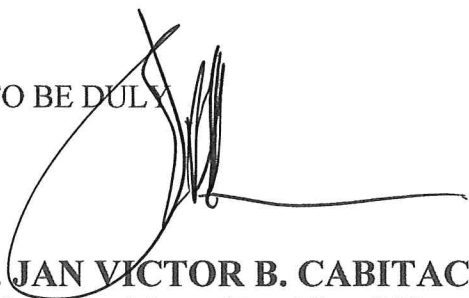
Section 4. Effectivity - This Ordinance shall take effect upon approval hereof.

ENACTED, this 6th day of October 2025, 3:27 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 September 29, 2025 and was passed on third and final reading on October 6, 2025, during the 14th Regular Session held on the 6th day of October 2025.


JULIETA M. JUANILLO
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY
ADOPTED BY HIS HONOR


HON. JAN VICTOR B. CABITAC
Municipal Vice Mayor / Presiding Officer

APPROVED BY HIS HONOR
DATE OCT 21 2025


HON. ALLAN MARTINE S. DE LEON
Municipal Mayor