

**[ REPUBLIC ACT NO. 238, June 09, 1948 ]**

**AN ACT TO REVISE THE PROCEDURE IN THE ADOPTION OF MUNICIPAL BUDGETS, AMENDING SECTIONS TWENTY-TWO HUNDRED AND NINETY-FIVE, TWENTY-TWO HUNDRED AND NINETY-SIX, AND TWENTY-TWO HUNDRED AND NINETY-SEVEN OF THE REVISED ADMINISTRATIVE CODE.**

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

SECTION 1. Sections twenty-two hundred and ninety-five, twenty-two hundred and ninety-six and twenty-two hundred and ninety-seven of the Revised Administrative Code are amended to read:

"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.

"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 submitted by the municipal treasurer and his proposed expenditures for the ensuing fiscal year.

"The proposed expenditures for salaries and wages shall y the number of positions, their respective designations, and the rates of salaries or 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.

"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 appropriation ordinance. The council may not increase the estimate of receipts by more than twenty *per centum* of that appearing in the budget. If the council shall fail to enact the general appropriation ordinance before the beginning of the ensuing fiscal year, and pending approval of the said general appropriation ordinance, the corresponding