Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
23rd City Council

PO23CC-160

49th Regular Session

ORDINANCE NO. SP-3491, S-2026

AN ORDINANCE AMENDING SECTION 9 OF QUEZON CITY ORDINANCE NO. SP-3016, S-2021, OTHERWISE KNOWN AS "AN ORDINANCE ADOPTING A RENTAL HOUSING FOR QUALIFIED BENEFICIARIES OF QUEZON CITY SOCIALIZED HOUSING PROJECTS," BY RECLASSIFYING THE "RENTAL HOUSING TRUST FUND" INTO A "RENTAL HOUSING SPECIAL ACCOUNT UNDER THE GENERAL FUND," AND AMENDING PARAGRAPH (3) THEREOF TO EXPRESSLY INCLUDE PAYMENTS FOR LEASED PARKING SPACES/ AREAS AS PART OF THE PAYMENTS, REMITTANCES, AND OTHER SUMS COLLECTED FROM BENEFICIARIES THAT SHALL FUND THE SAID SPECIAL ACCOUNT

Introduced by Councilors ATTY. VICENTE BELMONTE JR., LUIGI D. PUMAREN and ALY MEDALLA

Co-Introduced by Councilors Tany Joe "TJ" L. Calalay, Bernard R. Herrera, Dorothy A. Delarmente, M.D., Joseph P. Juico, Charm Ferrer, CPA, MPA, JD, Nicole "Nikki" V. Crisologo, Mikey F. Belmonte, Candy A. Medina, Atty. Voltaire Godofredo "Bong" Liban III, Dave C. Valmocina, Ranulfo "Tatay Rannie" Z. Ludovica, Atty. Christoffer Allan "Tope" Liquigan, Albert Alvin "Chuckie" L. Antonio III, Wencerom Benedict C. Lagumbay, Don S. De Leon, Edgar "Egay" G. Yap, Nanette Castelo Daza, Imee Rillo, Atty. Jesus Miguel Suntay, Raquel S. Malañgen, Joseph Joe Visaya, Aiko Melendez, Alfred Vargas, MPA, Karl Edgar Castelo, Shaira "Shay" L. Liban, Ram V. Medalla, Maria Eleanor "Doc Ellie" R. Juan, O.D., Emmanuel Banjo A. Pilar, Kristine Alexia Matias, RN, Victor "Vic" D. Bernardo, Vito Sotto Generoso, Jose Maria "Mari" M. Rodriguez, and Jhon Angelli "Sami" C. Neri

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WHEREAS, on 29 March 2021, the City Mayor, Honorable Ma. Josefina G. Belmonte, approved Quezon City Ordinance No. SP-3016, S-2021, entitled "An Ordinance Adopting a Rental Housing for Qualified Beneficiaries of Quezon City Socialized Housing Projects";

WHEREAS, Section 9 of Quezon City Ordinance No. SP-3016, S-2021 provided for the creation of a special account and trust fund to be known as the "Rental Housing Trust Fund," to be administered by the Housing, Community Development and Resettlement Department (HCDRD);

WHEREAS, the said Fund was intended to be used solely and exclusively to finance land cost recovery and other incidental, necessary, and appropriate expenses incurred by the City Government in the implementation of its continuing socialized housing programs;

WHEREAS, Section 9 of said Ordinance further provides that the Fund shall be sourced from payments, remittances, and other sums received or collected from communities and beneficiaries pursuant to lease contracts entered into by and between the beneficiaries and the City Government;

WHEREAS, based on the assessment of the Commission on Audit (COA), the classification of the receipts and expenditures regarding these "Rental Housing Trust Fund" should be recorded and maintained under the Trust Fund – Trust Liabilities, but Section 309(b) of the Local Government Code of 1991 states that: "Trust Funds shall consist of private and public monies which have officially come into the possession of the local government or of a local government official as trustee, agent or administrator, or which have been received as guaranty for the fulfillment of some obligation. A trust fund shall only be used for the specific purpose for which it was created or for which it came into the possession of the local government unit";

WHEREAS, the rental fees collected from the beneficiaries are internally generated and do not originate from external sources such as donations or grants. In accordance with Section 309(b) of the Local Government Code of 1991, which defines trust funds as those received from third parties with a specific purpose, these collections do not qualify for trust fund classification. Therefore, establishing a separate trust fund for these collections would not be appropriate. Instead, these funds should be accounted for Trust Liabilities under General Fund, especially if their use is designated for a specific purpose;

WHEREAS, there is likewise a need to amend the third (3rd) paragraph of Section 9 of Quezon City Ordinance No. SP-3016, S-2021 to expressly include payments for leased parking spaces or areas collected from beneficiaries as part of the payments, remittances, and other sums that shall accrue to and fund the "Rental Housing Special Account."

NOW, THEREFORE,

BE IT ENACTED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. Reclassification of the "Rental Housing Trust Fund" into the "Rental Housing Special Account under General Fund."

Section 9 of Quezon City Ordinance No. SP-3016, S-2021 is hereby amended to reclassify the "Rental Housing Trust Fund" into a "Rental Housing Special Account under the General Fund," which shall be administered by the Housing, Community Development and Resettlement Department (HCDRD).

The Rental Housing Special Account under the General Fund shall be used solely and exclusively to finance land cost recovery and such other incidental, necessary, and appropriate expenses which the City Government may incur pursuant to its mandate of implementing continuing socialized housing programs.

The Rental Housing Special Account under the General Fund shall be funded by payments, remittances, and other sums received or collected from communities and beneficiaries pursuant to lease contracts entered into by and between the beneficiaries and the City Government, including payments made by concerned beneficiaries for leased commercial space, facilities, and parking slots or parking areas located within socialized housing projects.

SECTION 2. REPEALING CLAUSE. – All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any of the provisions of this Ordinance are hereby repealed or amended accordingly.

SECTION 3. SEPARABILITY CLAUSE. – If any provision, section, or part of this Ordinance is declared unconstitutional by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall continue to be in force and effect.

SECTION 4. EFFECTIVITY CLAUSE. – This Ordinance shall take effect immediately upon approval.

ENACTED: May 25, 2026.

CERTIFICATION

This is to certify that this Ordinance was ENACTED by the City Council on Second Reading on May 25, 2026 and was PASSED on Third/Final Reading on June 8, 2026.

GIAN G. SOTTO
City Vice Mayor
Presiding Officer

APPROVED: JUN 30 2026

MA. JOSEFINA G. BELMONTE
City Mayor

ATTESTED:

ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(Secretary to the Sanggunian)