

August 9, 2007

HON. TERESITO MARIÑAS
Mayor
Barili Municipal Hall
6036 Cebu

Dear Mayor Mariñas:

This has reference to your undated letter requesting for legal opinion as to who shall sign warrants, checks and vouchers drawn against sanggunian funds.

In reply thereto, please be advised that the power and authority to sign checks, warrants and disbursement vouchers relative to all expenditures appropriated for the operation of the sanggunian bayan and the office of the Vice Mayor is vested unto the Vice Mayor. It is one of the mandated tasks under Section 445 of the Local Government Code of 1991 (DILG Legal Opinion Nos. 102-02, 40-02 and 136-98). Corollary thereto, Section 39 of COA Circular No. 92-382 dated July 3, 1992, provides that expenditures appropriated for the operation of the sanggunian, checks drawn thereon shall be countersigned by the provincial vice governor, the city vice mayor or the municipal vice mayor, as the case may be.

As to the RATA of sanggunian bayan members and the release of municipal development assistance fund, the authority to sign vouchers and checks drawn relative thereto will be dependent where these funds are appropriated. If the appropriation therefor is included in the general fund, the authority to sign the vouchers and checks for the release of these funds is vested on the mayor. If they are included in the appropriation of the sanggunian, the authority lies with the vice-mayor.

As regards the approval of travel order of sanggunian members, the authority is vested with the mayor as provided in Section 444(b)(1)(xv) of the Local Government Code of 1991.

Truly yours,

PEDRO A. NOVAL, JR.
Regional Director

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