

April 21, 2009

ATTY. CARMELA S. FERNAN
Regional Director
Department of Budget and Management
Region VII
Sudlon, Lahug
Cebu City

Dear Dir. Fernan:

May we refer to you the letter dated April 12, 2009, of Vice Mayor Carlo Pontico C. Fortuna of Mandaue City requesting legal opinion on the veto of Mayor Jonas Cortes on certain items in Mandaue City's 2009 Budget Ordinance. As reported, the Mayor vetoed the items as some were insertions while the rest were allegedly increased from the original proposal. The Mayor invoked Article 415(a)(5) of the IRR of the Local Government Code of 1991.

Vice Mayor C. Fortuna is particularly concerned about the vetoed items pertaining to the sanggunian. One is on SP Capital Outlay: Cable, Satellite Telegraph & Radio Expenses for P1,200,000.00. This was not included in the proposed 2009 budget when it was submitted since there was no contract yet with the TV network. The contract was drawn after the submission of the 2009 budget but before the SP budget authorization. Does this not fall under the exception of Article 415, "inclusion of new items to provide for contractual obligations"?

We are constrained to make this referral to your office on the concerns raised by Vice Mayor C. Fortuna in view of your authority to review the budgets of local government units. Advice of the action taken thereon direct to Vice Mayor Carlo Pontico C. Fortuna, copy furnished this office, shall be highly appreciated.

Truly yours,

PEDRO A. NOVAL, JR
Regional Director

.cc : Vice Mayor C. P. Fortuna
Mandaue City

.w/ attachments

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