

May 2, 2008

HON. NESTOR N. PONCE
Vice Mayor
Sibonga Municipal Hall
6020 Cebu

Dear Vice Mayor Ponce:

This has reference to your letter dated April 24, 2008, requesting legal opinion on the authority of the Vice Mayor to approve disbursement vouchers for expenditures appropriated for the operation of the sangguniang bayan and on maintaining a separate deposit account for the sanggunian.

As our Department has repeatedly held that the power to sign checks/warrants and disbursement vouchers relative to expenditures appropriated for the operation of the sangguniang bayan and the Office of the Vice Mayor is vested unto the Vice Mayor. If indeed the Municipal Wide Development Program is included in the appropriation or budget of the sangguniang bayan, the disbursement thereof falls under the authority aforesaid.

As regards maintaining a separate deposit account for the sanggunian, it is legally feasible in order to carry out the intent of the law in giving the Vice Mayor the authority to sign warrants & checks drawn against sanggunian appropriation. However, it will be the municipal treasurer who shall maintain such deposit account in consonance with Section 311 of the Local Government Code of 1991. The checks drawn therefrom shall be countersigned by the Vice Mayor as provided in Section 43 of COA Circular No. 92-382 dated July 3, 1992.

Truly yours,

PEDRO A. NOVAL, JR.
Regional Director

