

**BASIC : QUERY FROM MS. FLORENTINA MAGALONG, MUNICIPAL  
TREASURER OF CARMEN, CEBU.**

3<sup>rd</sup> Indorsement  
November 14, 2006

Respectfully returned to Mr. Edmundo J. Jamisola, Provincial Director, DILG Cebu Provincial Office, the herein basic communication from Ms. Florentina Magalong, Municipal Treasurer of Carmen, Cebu, inquiring on the legality of contacting the services of a legislative legal consultant for the sangguniang bayan of Carmen. As reported, the sangguniang bayan of Carmen authorized the Vice Mayor to enter into a contract for personal services with Atty. Cornelio Lavente as its consultant. However, the Commission on Audit issued Audit Observation Memorandum No. 2006-05 disallowing the contract of services for the reason that the duties of the legal consultant only duplicates that of the sangguniang bayan. The council filed a motion for reconsideration on the observation of the Commission on Audit.

Prudence and courtesy dictate that we refrain from making a comment on the findings of the Commission on Audit. The sanggunian has already filed a motion for reconsideration with COA. The arguments presented therein are tenable, particularly the fact that the Civil Service Commission finds the contract of services to be in order. In the event that said motion for reconsideration is denied, we suggest to elevate the matter to the Regional Cluster Director of the Commission on Audit Region VII.

RENE K. BURDEOS  
Regional Director

Submitted for consideration and approval.

RENE K. BURDEOS  
Regional Director

w/enclosures.

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