

BASIC : LETTER DATED SEPTEMBER 3, 2010, FROM MAYOR JAY L. OLIVAR OF SAN REMIGIO, CEBU

3rd Indorsement
September 23, 2010

Respectfully returned to Ms. Edna G. Vicoy, OIC-Provincial Director, DILG Cebu Provincial Office, the herein basic communication from Mayor Jay L. Olivar of San Remigion, Cebu requesting legal opinion on the propriety of the ordinance passed by the sangguniang bayan thereat authorizing the deposit of sanggunian funds in a separate bank account with the Vice Mayor as the sole signatory.

In reply thereto, and consistent with the previous DILG Opinions on the matter, such as Opinion No. 102-02, Opinion No. 40-02, Opinion No. 136-98, Opinion No. 67-94 and Opinion No. 194-93, the authority to sign checks/warrants and disbursement vouchers relative to all expenditures appropriated for the operation of the sangguniang bayan and the office of the Vice Mayor is vested with the Vice Mayor. As a matter of fact, it is one of the mandated tasks of the Vice Mayor under Section 445 of the Local Government Code of 1991 (R.A.7160).

Corollarily, the 3rd sentence of Sec. 43 of COA Circular No. 92-382 dated 03 July 1992, (Prescribing the Accounting and Auditing Rules and Regulations Implementing the Provisions of the Local Government Code) provides that in the case of expenditures appropriated for the operation of the sanggunian, checks drawn thereon shall be countersigned by the vice mayor. Hence, it is our considered view that the maintenance of a separate deposit account by the sanggunian is in order. But let it be stressed that the Vice Mayor should not be the sole signatory thereto, disbursements and drawing of funds from said account should be co-signed by the Treasurer.

PEDRO A. NOVAL, JR.
Regional Director