

September 13, 2007

HON. JONNAH JOHN B. UNGAB
Member
Sangguniang Bayan of Ronda
.c/o Ungab & Luna Law Office
440-N Ariola Subdivision
P. del Rosario Extension
Cebu City

Dear Councilor Ungab:

This has reference to your letter dated September 06, 2007, seeking legal opinion as to who is the authorized signatory on checks/warrants and disbursement vouchers for expenditures appropriated to the Office of the Vice Mayor and for the operation of the sangguniang bayan.

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.

Truly yours,

PEDRO A. NOVAL, JR.
Regional Director