

**BASIC : LETTER DATED FEBRUARY 11, 2009, FROM VICE MAYOR
DOMENCIANO A. DELIGERO OF ANDA, BOHOL**

2nd Indorsement

March 2, 2009

Respectfully returned to Ms. Rustica N. Mascariñas, Provincial Director, DILG Bohol Provincial Office, the herein basic communication from Vice Mayor Domenciano A. Deligero of Anda, Bohol requesting legal opinion relative to the issue on who is the authorized municipal official to sign all warrants drawn from the municipal treasury for the expenditures of the sangguniang bayan.

Pursuant to Section 445(a)(1) of the Local Government Code of 1991, the power to sign checks, warrants and disbursement vouchers covering all expenditures appropriated for the operation of the sanggunian and drawn against the municipal treasury is vested unto the Vice Mayor (DILG Legal Opinion Nos. 7-S2001, Feb. 19, 2001& 40-S2002, March 04, 2002).

The Commission on Audit issued COA Circular No. 92-382 on July 03, 1992, prescribing the accounting and auditing rules and regulations that govern the implementation of above-cited provisions of the Local Government Code. The said circular provides, among other provisions, the following –

“Section 39. – Approval of Vouchers. – xxx xxx Disbursement vouchers for expenditures appropriated for the operation of the sanggunian shall be approved by the Provincial Vice-Governor, the City Vice Mayor or the Municipal Vice Mayor, as the case may be.

Section 43. – Officials Authorized to Draw and Sign Checks. – xxx xxx In the case, however, of expenditures appropriated for the operation of the sanggunian, checks drawn thereon shall be countersigned by the Provincial Vice Governor, the City Vice Mayor or the Municipal Vice Mayor, as the case may be.”

In connection with said COA Circular, then DILG Secretary Jose D. Lina, Jr. issued on April 25, 2003 DILG Memorandum Circular No. 2003-84, directing all concerned local authorities to comply with and faithfully observe the mandate of the law and related issuances.

PEDRO A. NOVAL, JR.
Regional Director

