

April 3, 2008

HON. DOROTEO M. SALAZAR  
Vice Mayor  
Madridejos Municipal Hall  
6053 Cebu

Dear Vice Mayor Salazar:

This pertains to your letter dated March 25, 2008, requesting for 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, including the signing of salary payroll of the employees thereof.

In reply thereto, please be informed that 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). On this score, the authority to sign salary payrolls of sanggunian employees is vested in the Vice Mayor.

Corollarily, the 3<sup>rd</sup> sentence of Section 43 of COA Circular No. 92-382, dated July 03, 1992 (Prescribing the Accounting and Auditing Rules and Regulations Implementing 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

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