

May 7, 2008

ATTY. GONZALO D. MALIG-ON, JR.
Pusok, Lapu-lapu City (Fronting Palace of Justice)
Cebu

Dear Atty. Malig-on:

This has reference to your letter dated May 06, 2008, requesting legal opinion on whether or not the budget and the disbursement of funds of the sangguniang kabataan to cover its programs and activities require the approval of the sangguniang barangay.

We answer in the negative. There is nothing in the law which requires the submission of the SK budget to the Punong Barangay or to the sangguniang barangay for approval. Instead, the barangay is mandated or commanded to set aside ten percent (10%) of its general fund for the sangguniang kabataan as provided in Section 329 of the Local Government Code of 1991. Article 423 of the rules and regulations implementing the Local Government Code further adds that the said ten percent shall be appropriated and administered by the sangguniang kabataan (DILG Legal Opinion No. 88 S2001, November 14, 2001).. Said provision in the Article 423 will show that it will be up to the sangguniang kabataan to appropriate and administer its funds and spend it for the purposes provided in Rule XXVII of said rules, except for personal services.

Hence, the barangay officials of Cabangalan, Mandaue City are hereby urged to release the needed SK fund to cover for its expenses incurred in accordance with its budget.

Truly yours,

PEDRO A. NOVAL, JR.
Regional Director

Ord/legal

