

December 1, 2010

HON. GREGORIO G. SANCHEZ, JR.  
Vice Governor  
Cebu Provincial Capitol  
Cebu City

Sir:

This has reference to your letter dated October 29, 2010, addressed to the Hon. Leonides Fausto, President of the Vice Governors League of the Philippines, requesting for advice on issues pertaining to the budget of your office. Said letter was forwarded to the Legal Service, DILG Central Office, which in turn referred the same to us for appropriate response.

In reply thereto, please be advised that the preparation of the budget of the local government unit is an executive function. Section 317 of the Local Government Code provides that each head of the department or office shall submit a budget proposal for his department or office to the local chief executive on or before July 15 of each year. And upon receipt of the budget proposals of the heads of department and offices and the statements of income and expenditures from the treasurer, the local chief executive shall prepare the executive budget for the ensuing fiscal year (Sec. 318, LGC). Thereafter, the local chief executive shall submit the said budget to the sanggunian concerned for legislative authorization. Hence, if the Governor did not follow the budget proposal of the Office of the Vice Governor and cut down certain items therein, it will now up to the sangguniang panlalawigan to authorize or approve the budget proposal of the local chief executive.

As regards the second concern, on not attesting or certifying the enactment of the budget ordinance as the Presiding Officer of the sanggunian, the Local Government Code is silent on the period within which the regular presiding officer has to attest or testify the passage of ordinances enacted and resolution adopted by the sanggunian, unlike in the case of a temporary presiding officer wherein the law [Section 49(b), LGC] provides for a period of ten (10) days from the time he temporarily presided the session. However, one must not lose sight of the provisions of Article 107(g) of the Rules and Regulations Implementing the Local Government Code that no ordinance or resolution passed by the sanggunian in a regular or special session duly called for the purpose shall be valid unless approved by a majority of the members present, there being a quorum. Hence, what is required for the validity of an ordinance or resolution to be valid, it has to be approved by a majority of the members in a session with a quorum which can be established by other means such as the minutes of the proceedings or testimony of the members present aside from the certification or attestation of the presiding officer.

Truly yours,

PEDRO A. NOVAL, JR.  
Regional Director