



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DILG Napolcom Centre, EDSA corner Quezon Avenue
Quezon City



DILG Legal Opinion No. 34, S. 2013

Mayor ANTONIO G. CALIXTO
Pasay City
Room 206, 2nd Floor Pasay City Hall
F.B. Harrison Street, Pasay City

15 NOV 2013

Dear Mayor Calixto:

This is in response to your letter 17 October 2013 seeking a legal opinion on the propriety and validity of certain appropriations for the Office of the Vice Mayor and the Sangguniang Panlungsod.

In your letter, you viewed these items of appropriations as belonging to the local chief executive and hence, they are duplication of projects. Further, you alleged that the estimated budgets for these items are too general and vague which may eventually affect the effective implementation of the claimed projects.

Please be informed that to pass upon the legality or propriety of any item of expenditure in any local government unit's programmed appropriation is clearly not within the Department's mandate. The subject of your request pertains to matters that are cognizable by another agency, particularly in this case, the Department of Budget and Management (DBM), an agency which has the authority, proficiency, and/or jurisdiction to appropriately address the issues.

The DBM is mandated to review ordinances authorizing the annual or supplemental appropriations of provinces, highly-urbanized cities, independent component cities, and municipalities within the Metropolitan Manila Area.¹ With more reason that the said agency can render its opinion at this stage of the LGU's budget process, hence, this Department's indorsement of your query.

However, by way of guidance and in the exercise of general supervision, may we remind the good Mayor that the Local Finance Committee (LFC) can also assist you in the disposition of the subject matter. The LFC is mandated under Section 316 of RA 7160 or the Local Government Code of 1991 ('Code') to perform, among others, the following²:

¹ Section 326, RA 7160 of the Local Government Code of 1991

a) Recommend to the local chief executive concerned the proper allocation of expenditures for each development activity between current operating expenditures and capital outlay;

b) Recommend to the local chief executive concerned the amount to be allocated for capital outlay under each development activity or infrastructure project;

c) Assist the sangguniang panlalawigan in the review and evaluation of budget of component cities and municipalities in the case of provincial finance committee, the barangay budgets in the case of city or municipal finance committee, and recommend the appropriate action thereon;

d) Assist the sanggunian concerned in the analysis and review of annual regular and supplemental budgets of the respective local government unit to determine compliance with statutory and administrative requirements.

Your good office is likewise furnished of the Indorsement made to DBM.

Very truly yours,



AUSTERE A. PANADERO
Undersecretary

Ref: (35) 10-21 316

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