



Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
OFFICE OF THE SANGGUNIANG BAYAN

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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE SB SESSION HALL, TIGBAUAN MUNICIPAL BUILDING TIGBAUAN, ILOILO ON NOVEMBER 9, 2012 AT 9:10 IN THE MORNING

PRESENT:

HON. ROEL T. JARINA,	Vice Mayor & Presiding Officer
HON. SUZETTE TENEFRANCIA-ALQUISADA,	SB Member
HON. DENNIS T. VALENCIA,	SB Member
HON. ALFONSO C. BABIERA,	SB Member
HON. AGATON O. TUMABOTABO,	SB Member
HON. JOSE DONEL T. TRASPORTO,	SB Member
HON. ELMER T. TORRATO,	SB Member
HON. LORETA LUNGAY-ARIAS	SB Member
HON. MARLON R. TERUÑEZ,	SB Member
HON. NYSSA NICHOLA T. CALLOSA	SKMF President

ABSENT:

HON. RICKY T. NULADA,	Pres., Liga ng mga Brgy. (Forced Leave)
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Resolution No. 2012-072

RESOLUTION FORWARDING THE COMMITTEE REPORT OF THE COMMITTEE ON APPROPRIATIONS, BUDGET, FINANCE AND LEGAL MATTERS REGARDING EXECUTIVE ORDER NO. 016, SERIES OF 2012 ISSUED ON OCTOBER 16, 2012 BY MAYOR JAMES EXCELSIOR M. TORRES, THIS MUNICIPALITY TO THE CONCERNED OFFICES SUCH AS THE OFFICE OF THE BUDGET OFFICER, OFFICE OF THE MUNICIPAL ACCOUNTANT, OFFICE OF THE MAYOR, AND THE CONCERNED GOVERNMENT AGENCIES, NATIONAL GOVERNMENT AGENCIES SUCH AS, THE COMMISSION ON AUDIT, AND THE DEPARTMENT OF BUDGET AND MANAGEMENT.

WHEREAS, referred to this Committee is Executive Order No. 016, Series of 2012 by Hon. James Excelsior M. Torres, Municipal Mayor, an order for an augmentation of funds, CY 2012 Budget for Gasoline Expenses in the Office of the Municipal Mayor, in order to respond to requests of constituents from various barangays and for continuous implementation of its development programs and projects, in the amount of TWO HUNDRED THOUSAND (P200,000.00) PESOS ONLY, itemized as follows:

FROM	TO	AMOUNT
MOOE	MOOE	
MAYOR'S OFFICE	MAYOR'S OFFICE	
1)Printing and Binding Exp-P100,000.00	Gasoline Expenses	P100,000.00
2)Rep/Maint-Office Equip. - 50,000.00	Gasoline Expenses	50,000.00
3)Rep/Maint-IT Equip. & 50,000.00	Gasoline Expenses	50,000.00
Software		
TOTAL..... P 200,000.00	TOTAL.....	P 200,000.00

WHEREAS, the committee recognizes the paramount importance of the delivery of public service and the continuous implementation of programs and projects for the development of the Municipality. However, Republic Act 7160, otherwise known as the Local Government Code of 1991, expressly provides under, Section 336 thereof that:

“Section 336. **Use of Appropriated Funds and Savings.** – Funds shall be available exclusively for the specific purpose for which they have been appropriated. No ordinance shall be passed authorizing any transfer of appropriations from one item to another. However, the Local Chief Executive or the Presiding Officer of the Sanggunian concerned may, by ordinance, be authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.” (Underlining supplied)

WHEREAS, considering the above-mentioned legal provision, the Committee found out that the said Executive Order is INVALID for the law requires an ORDINANCE to be passed in order to effect fund augmentation. Any disbursement of fund under the said executive order is not in accordance with the law and that accountable officers for any disbursement made under said executive order may be held liable under Sections 340, 342 and 351 of R.A. 7160, to wit:

“SEC. 340. ***Persons Accountable for Local Government Funds.*** - Any officer of the local government unit whose duty permits or requires the possession or custody of local government funds shall be accountable and responsible for the safekeeping thereof in conformity with the provisions of this Title. Other local officers who, though not accountable by the nature of their duties, may likewise be similarly held accountable and responsible for local government funds through their participation in the use or application thereof.

SEC. 342. ***Liability for Acts Done Upon Direction of Superior Officer, or Upon Participation of Other Department Heads or Officers of Equivalent Rank.*** - Unless he registers his objection in writing, the local treasurer, accountant, budget officer, or other accountable officer shall not be relieved of liability for illegal or improper use or application or deposit of government funds or property by reason of his having acted upon the direction of a superior officer, elective or appointive, or upon participation of other department heads or officers of equivalent rank. The superior officer directing, or the department head participating in such illegal or improper use or application or deposit of government funds or property, shall be jointly and severally liable with the local treasurer, accountant, budget officer, or other accountable officer for the sum or property so illegally or improperly used, applied or deposited.

SEC. 351. ***General Liability for Unlawful Expenditures.*** - Expenditures of funds or use of property in violation of this Title and other laws shall be a personal liability of the official or employee responsible therefor”;

NOW, THEREFORE, on motion of HON. SUZETTE TENEFRAANCIA-ALQUISADA, Chairperson, Committee on Appropriations, Budget, Finance, and Legal Matters and duly seconded by Hon. Agaton Tumabotabo, Hon. Jose Donel Trasporto, Hon. Elmer Torrato, Hon. Marlon Teruñez, and Hon. Nyssa Nichola Callosa,

RESOLVED, to forward the Committee Report Of The Committee On Appropriations, Budget, Finance And Legal Matters Regarding Executive Order No. 016, Series Of 2012 Issued On October 16, 2012 By Mayor James Excelsior M. Torres,

This Municipality To The Concerned Offices Such As The Office Of The Budget Officer, Office Of The Municipal Accountant, Office Of The Mayor, And The Concerned Government Agencies, National Government Agencies Such As, The Commission On Audit, And The Department Of Budget And Management,

RESOLVED FURTHER, to furnish copies of this Resolution to all concerned offices for proper information and/or appropriation action.

APPROVED.

I HEREBY CERTIFY that the foregoing Resolution No. 2012-072 was approved by the Sangguniang Bayan.

MA. GEMMA MOLO
Acting Secretary

ATTESTED:

ROEL T. JARINA
Vice Mayor & Presiding Officer

HON. ROEL T. JARINA, M.D.
Municipal Vice Mayor

Sangguniang Bayan Members:

HON. SUZETTE T. ALQUISADA, CPA-Lawyer	HON JOSE DONEL T. TRASPORTO	HON. RICKY NULADA (LnB-Pres)
HON. DENNIS T. VALENCIA	HON. ELMER T. TORRATO	HON. NYSSA NICHOLA CALLOSA (SKMF-Pres)
HON. ALFONSO C.BABIERA	HON. LORETA LUNGAY-ARIAS	
HON. AGATON O. TUMABOTABO	HON. MARLON R. TERUÑEZ, Ph.D.	

“Public office is a public trust. Public Officials must at all times be accountable to the people.”

