

Item No.: 07  
Date: 07 2026 JUL



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Provincial Capitol  
Tacloban City

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**PROVINCIAL LEGAL OFFICE**

PROVINCE OF LEYTE  
LEGAL OFFICE

RECEIVED  
By: [Signature]  
Date: 6-26-26 Time: [Signature]  
**Sangguniang Panlalawigan**  
Province of Leyte  
RECEIVED  
Date: JUN 26 2026  
By: [Signature]

**2<sup>nd</sup> INDORSEMENT**  
June 16, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 2025-011 of the Sangguniang Bayan of Carigara, Leyte.

**Issues/concerns for review/recommendation/legal opinion is/are as follows:**

- Ordinance No. 2025-011 entitled: "Carigara Legislative Oversight and Accountability Ordinance of 2026"

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 4479(a)(1)<sup>1</sup>. Hence, we recommend the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

**ATTY. JOSE RAYMUND A. ACOL**  
*Provincial Legal Officer*

<sup>1</sup> ((a) The sangguniang bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the municipality as provided for under Section 22 of this Code

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Palo, Leyte  
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1<sup>ST</sup> INDORSEMENT  
11 June 2026

PROVINCE OF LEYTE  
LEGAL OFFICE  
RECEIVED  
By: [Signature]  
Date: 6-15-2026 Rec: [Signature]

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 2025-011** of the **Municipality of Carigara, Leyte**, entitled: **An Ordinance institutionalizing the legislative oversight and accountability mechanism of the Sangguniang Bayan in the Municipality of Carigara, Leyte promoting transparency, accountability and proper utilization of public funds.**



**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian



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MUNICIPALITY OF CARIGARA

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BAGONG PILIPINAS

1<sup>st</sup> Indorsement  
June 10, 2026

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**

Date: JUN 11 2026  
By: Jenny

Respectfully forwarded to the Honorable Members of the Sangguniang Panlalawigan of Leyte, thru the Provincial Board Secretary, Florinda Jill S. Uyvico, the herein **Municipal Ordinance No. 2025-011** –“*An Ordinance Institutionalizing the Legislative Oversight and Accountability Mechanism of the Sangguniang Bayan in the Municipality of Carigara, Leyte Promoting Transparency, Accountability, and Proper Utilization of Public Funds*”.

For your perusal and appropriate action.

**RACHELYN A. SILVESTRE-CABALLES**  
MGDH – I (Secretary to the Sangguniang Bayan)



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EXCERPT FROM THE MINUTES/JOURNAL OF THE 24<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> COUNCIL OF THE SANGGUNIANG BAYAN OF CARIGARA HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, CARIGARA, LEYTE ON DECEMBER 10, 2025

\* \* \* \* \*

**PRESENT:**

- Hon. Jimmy A. Camposano----- Mun. Vice Mayor-Pres. Officer
- Hon. Fernando N. Moriel----- SB Member
- Hon. Vilma M. Domus ----- SB Member
- Hon. Carlo Angelo B. Go----- SB Member
- Hon. Ulpiano U. Arpon Jr.----- SB Member
- Hon. Joenlee C. Larraga ----- SB Member
- Hon. Myla L. Aguilar ----- SB Member
- Hon. Guillermo I. Panal ----- SB Member
- Hon. Arvin. N. Urmeneta----- SB Member-LnB President
- Hon. Daniel N. Ariaso, Jr.----- SB Member-SK Fed. Pres.

**ABSENT:**

- Hon. Mildred C. Modesto ----- SB Member – VL
- Hon. Daniel N. Ariaso, Jr.----- SB Member-SK Fed. Pres.

\* \* \* \* \*

**EXPLANATORY NOTE**

The democratic mandate bestowed upon the Sangguniang Bayan of Carigara, Leyte extends beyond the enactment of laws; it includes the vital and solemn responsibility of ensuring that laws are faithfully executed and public resources are effectively utilized for the benefit of the constituents. The principle of Checks and Balances is the cornerstone of responsible local governance.

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“AN ORDINANCE INSTITUTIONALIZING THE LEGISLATIVE OVERSIGHT AND ACCOUNTABILITY MECHANISM OF THE SANGGUNIANG BAYAN IN THE MUNICIPALITY OF CARIGARA, LEYTE...”

**Statement of Necessity**

While existing laws, notably the Local Government Code of 1991 (RA 7160), already establish fundamental principles of accountability, there is a recognized need to institutionalize and strengthen specific, actionable mechanisms within our local jurisdiction. The recent national challenges underscore the heightened need for prudent fiscal management, responsive project implementation, and unwavering public trust.

This Ordinance is necessary to address the following objectives:

- *To promote Fiscal Discipline:* By requiring regular, detailed and verifiable reporting on the status of the Annual Investment Program (AIP) and budget utilization, the Ordinance seeks to prevent mismanagement and ensure that every peso spent delivers tangible results to the people of Carigara.
- *To Enhance Transparency:* By mandating the easy, public accessibility of legislative records, financial reports and project monitoring updates, we eliminate potential for speculation, foster an informed citizenry, and uphold the integrity of the local government unit of Carigara.
- *To Strengthen Oversight Efficiency:* By formally defining the investigative and monitoring powers of the Sangguniang Bayan’s Committees, this Ordinance empowers the legislative body to move from passive approval to proactive initiatives and timely intervention.
- *To Foster Participatory Governance:* The mechanisms established herein,



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particularly those related to public disclosure and committee inquiry, invite accountability and a shared responsibility.

### Legal Basis

The Sangguniang Bayan, as the legislative body of a municipality, is already vested with inherent oversight and accountability functions derived from the general welfare clause and specific provisions of the Local Government Code of the Philippines. And as such, this Ordinance is well within the powers of the Sangguniang Bayan. However, the current application of these oversight functions even if it is explicitly provided by law can be uneven, discretionary, or constrained by factors such as political dynamics, limited technical capacity, or a lack of standardized procedures. Only by institutionalizing this function moves it from an *ad hoc* or implicit authority to a formal, systematic and standardized process.

### Summation

In essence, this proposed Ordinance seeks to transform accountability from a general ideal into a structured, systematic and mandatory practice within the Municipality of Carigara, Leye. Its enactment will serve as a clear declaration of the Sangguniang Bayan’s commitment to clean, responsive, and people-centered governance, that, which will ensure continuity, effectiveness and impartiality regardless of changes in local administration or political composition.

And thus, it is the author’s prayer that the members of the Sangguniang Bayan and the Local Chief Executive of Carigara share the same heart, depth, breadth, insofar, as building trust and confidence among the municipality’s

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constituents through this clear initiative and concrete manifestation as a professional and responsive governing body.

**Municipal Ordinance No. 2025-011**

Series of 2025

Author: Hon. Fernando N. Moriel

**AN ORDINANCE INSTITUTIONALIZING THE LEGISLATIVE OVERSIGHT AND ACCOUNTABILITY MECHANISM OF THE SANGGUNIANG BAYAN IN THE MUNICIPALITY OF CARIGARA, LEYTE PROMOTING TRANSPARENCY, ACCOUNTABILITY AND PROPER UTILIZATION OF PUBLIC FUNDS**

WHEREAS, Section 15 of Republic Act No. 7160 (RA 7160), otherwise known as the Local Government Code of the Philippines, implies the political and corporate nature of local government units;

WHEREAS, Section 447 of RA 7160, emphasizes that the Sangguniang Bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions, and appropriate funds for the general welfare of the municipality and its inhabitants;

WHEREAS, the Sangguniang Bayan, as the legislative body of the Municipality of Carigara, is vested with the inherent power of legislative oversight to ensure the effective and efficient implementation of approved ordinances, resolutions, including the Annual Investment Plan and Annual Budget Plan;

WHEREAS, in Section 3 (a) of RA7160 provides that there shall be an effective allocation among the different local government units of their respective powers,

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functions, responsibilities, and resources; and thus, further imposed in the same section (h) that effective mechanisms for ensuring the accountability of local government units to their respective constituents shall be strengthened in order to upgrade continually the quality of local leadership;

WHEREAS, the power of legislative inquiry in aid of legislation is essential to determine whether local laws are being carried out according to the intent to which it was ordained; to assess the performance of approved mechanisms and formulate better and more responsive policies;

WHEREAS, Section 305 of the same republic act lays down the principles of sound financial management, including accountability, transparency, and the proper use of public funds, specifically, Section 305 (d) shall cause the proper accounting of all monies officially received by a local government officer in any capacity or on any occasion as local fund;

WHEREAS, Section 321 of RA 7160 provides that after the local chief executive concerned shall have submitted the executive budget to the sanggunian, no ordinance providing for a supplemental budget shall be enacted, except when supported by funds actually available as certified by the local treasurer or by new revenue sources;

WHEREAS, Section 336 of the Code provides that 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



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items within the same expense class of their respective appropriations;

WHEREAS, Section 346 of the same republic act requires the local accountant to furnish the sanggunian concerned with financial statements within thirty (30) after the close of each month and in the case of year-end statement of accounts, the period shall be sixty (60) days after the thirty-first (31<sup>st</sup>) of December;

WHEREAS, Section 316 (g) of the same republic act requires the Local Finance Committee to 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; Section 316 (h) requires the same committee to conduct semi-annual review and general examination of cost and accomplishments against performance standards applied in undertaking development projects and furnish the sanggunian concerned a copy of this report;

WHEREAS, Section 22 (c) of RA 7160 provides that no contract may be entered into by the local chief executive in behalf of the local government unit without prior authorization by the Sanggunian concerned; this is further explained in the same code in Section 444 (1) (vi) to pave for the efficient, effective and economical governance where the Municipal Mayor, upon authorization by the Sangguniang Bayan, represent the municipality in all its business transactions and sign on its behalf all bonds, contracts, and obligations, and other documents made pursuant to law or ordinance;

WHEREAS, RA 6713 upholds the time-honored principle of public office being a public trust and therefore, Section 2 (b) of RA 7160 provides that it must be the policy of the State to ensure the accountability of local government units through

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the institution of effective mechanisms; and thus, Section 3 (b) of the same republic act requires the establishment of an accountable, efficient, and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities.

WHEREAS, Section 3 (h) of RA 3019, otherwise known as the Anti-Graft and Corruption Practices, emphasized that any public official who directly or indirectly have financial or pecuniary interest in any business, contract or transaction with which he intervenes or takes part in his official capacity, or in which he is prohibited by the Constitution, or by any law from having any interest;

WHEREAS, Section 444 (2) The Municipal Mayor, as the chief executive of the municipal government must enforce all laws and ordinances relative to the governance of the municipality and the exercise of its corporate powers provided for under Section 22 of RA 7160, implement all approved policies, programs, projects, services and activities of the municipality, and issue such executive orders as are necessary for the proper enforcement and execution of laws and ordinances and in exercising general supervision and control over all programs, projects, services and activities of the municipal government and thus, Section 444 (1) (iv) must initiate and propose legislative measures to the Sangguniang Bayan and, from time to time as the situation may require, provide information and data needed or requested by said sanggunian in the performance of its legislative functions;

WHEREAS, Section 447 (6) of RA 7160 allows the Sangguniang Bayan to exercise such other powers and perform other duties and functions as may be prescribed by law or ordinance;

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NOW THEREFORE, BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Carigara, Leyte, in session duly assembled, that:

**SECTION 1. Title.**

This Ordinance shall be known as the “Carigara Legislative Oversight and Accountability Ordinance of 2025”.

**SECTION 2. Declaration of Policy.**

It shall be the policy of the Municipality of Carigara to uphold the highest standards of transparency and accountability, thus, shall, establish, clarify and emphasize the role of the Sangguniang Bayan of Carigara to properly act and exercise its corporate authority within the boundaries of the law.

This Ordinance seeks to:

- a. Verify compliance – Ensure that funds are spent in accordance with approved budgets and ordinances;
- b. Evaluate effectiveness – Assess whether projects, programs, and activities achieve their intended goals where funds have been appropriated;
- c. Provide accountability – Hold municipal officials accountable for the use of public funds, including grants, donations, and other special accounts; and
- d. Strengthen oversight function– Establish mechanisms for legislative scrutiny without encroaching upon the executive’s power of implementation.

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- e. Operationalize the oversight mandate of the Sangguniang Bayan under Section 447 of Republic Act 7160.

**SECTION 3. Scope.**

This Ordinance shall apply to:

- (1) All municipal offices, departments, instrumentalities, municipal boards and councils in the Municipal Government of Carigara including local economic enterprises and special projects created by its Sangguniang Bayan through an ordinance and those which have appropriated funds under the Annual or Supplemental Budget Ordinances including all funds or in-kind contributions received by the Municipality of Carigara such as grants, donations, aids, collections, and other special accounts.
- (2) All duly-enacted municipal ordinances and resolutions that require implementation, monitoring, and performance review by the Sangguniang Bayan of Carigara.
- (3) All local government officials and employees whether appointed or elected, within the municipality of Carigara, Leyte in executing local laws, focusing on efficiency, effectiveness, transparency and accountability.

Exclusions:

- (1) Administrative control or the direct management of day-to-day operations of the executive offices, which remains the sole prerogative of the Municipal Mayor.
- (2) Judicial reviews of legal issues, which fall under the jurisdiction of the proper courts.

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- (3) Oversight functions specifically mandated by the national law exercised by other national government agencies. However, the findings of such agencies may be utilized by the Sangguniang Bayan for legislative action.

This comprehensive scope ensures that the ordinance is focused, legally sound, and addresses the critical aspects of checks and balances within the municipal government of Carigara, Leyte.

**SECTION 4. Definition of Terms.**

For purposes of this Ordinance:

***Ad Hoc Special Oversight Committee*** – a temporary body (or group) intentionally created for high-impact programs or issues. It shall lay the groundworks or preparatory work to formally establish, gather necessary essential information needed in drafting a legislative action. This committee may automatically be dissolved once the relevant ordinance (that necessitated its creation) has been approved and enacted.

***Annual Budget*** – refers to a financial plan embodying the estimates of income and expenditures in the ensuing fiscal year.

***Appropriations*** – Authorization, pursuant to law or ordinance, directing the spending of public funds for specific purposes.

***Bidding*** – The method of procurement opens to participation by interested parties, conducted in accordance with RA 9184 and processed by the Bids and Awards Committee (BAC).



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*Budget* – The municipal financial plan for a fiscal year showing income, sources of borrowing, and expenditures.

*Expenditures* – Authorized obligations incurred by the municipal government in a given budget year.

*Local Government Officials* – public officials and employees whether appointed or elected or whether in the career or non-career service that are assigned in municipal entities, departments, offices, units under the municipal supervision whose offices receive budgetary or fund appropriations.

*Mandatory Report* – a compliance report submitted by an office, department, councils and other instrumentalities in the municipality of Carigara detailing its actions, expenditures and outcome in relation to a specific legislative mandate.

*Municipal Departments/Offices/Boards/Units* – All Carigara municipal entities, including departments, offices, units, boards and councils under municipal supervision.

*Oversight* – the power of the Sangguniang Bayan to scrutinize, review, and evaluate the performance and the implementation of enacted legislations and development plans;

*Special Funds* – All funds and in-kind contributions received by the Municipality from external sources such as grants, donations, aids, fiesta collections, or public-private partnerships counterpart and other similar fund receipts.



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*Supplemental Budget* – is the supplemental financial plan embodying changes during the fiscal year in the annual estimates of income and appropriation.

**SECTION 5. Establishment of the Oversight Body**

The oversight function shall be primarily performed by the Chairperson of the Committee on Budget, Finance and Appropriation and relevant Standing Committee (s) of the Sangguniang Bayan, as may be deemed appropriate without prejudice in constituting an Ad Hoc Special Oversight Committee for specific high-impact programs or issues, as deemed necessary.

**SECTION 6. Scope of Legislative Oversight**

The Sangguniang Bayan’s oversight function shall encompass, but not be limited to, the following areas:

- a. **Program and Policy Review**  
Evaluation of the effectiveness, impact and relevance of existing ordinances, resolutions, and local policies.
- b. **Budgetary and Fiscal Accountability**  
Review of the utilization of public funds as appropriated by the Sangguniang Bayan, focusing on adherence to the approved budget and prudent financial management, particularly the execution of the Annual Investment Program (AIP).

This will also include the evaluation of efficiency of revenue generation, collection and expenditure management.



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**c. Performance and Administrative Review**

Assessment of the efficiency, economy and effectiveness of the municipal government operation and service delivery, so as to enact relevant ordinances, resolutions, policies or reforms.

**d. Compliance Monitoring**

Ensuring mandatory compliance with the provisions of enacted local laws, national laws, as mandated by the Local Government Code.

**e. Inquiry**

The power to conduct inquiries in aid of legislation on matters affecting the general welfare of the municipality, the conduct of the local government officials or issues of public interest.

**SECTION 7. Oversight Procedures**

**(1) Submission of Annual and Special Reports**

To maintain the system of checks and balances between the executive and legislative branches of the local government unit, the local chief executive must act as a source of information for the Sangguniang Bayan to draft, debate, and pass effective ordinances as provided in Section 444 (1) (iv), thus, shall enforce the submission of the following:

- a. The Municipal Accountant shall, as required under Section 346 of RA 7160, furnish the Sangguniang Bayan with a copy of the Disbursements of Local Funds and Statement of Accounts, or financial statements as required by the Commission on Audit, within thirty (30) days after the

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close of each month; and for year-end statement of accounts, submission must be sixty (60) days after the thirty-first (31<sup>st</sup>) of December.

- b. Pursuant to Section 316 (h) of RA 7160, the Local Finance Committee after conducting the semi-annual review and general examination of cost and accomplishments against performance standards applied in undertaking development projects, must furnish the Sangguniang Bayan the said report fifteen (15) days after the end of such review and general examination.

## (2) Pecuniary Interests

Reaffirming that public office is a public trust and that officials and employees must act with independence, impartiality and responsibility. Pursuant to RA 3019, public officials or employees, their immediate family (within the third civil degree of consanguinity and affinity) and associated businesses or entities shall be prohibited because of conflict of interest to:

1. Use one's office or authority to obtain financial gain for oneself or one's family';
2. Negotiate in biddings for or have a private financial interest in contracts with the municipality;
3. Receive gifts, gratuities, or anything of value that could be seen as influencing an official's vote or action;
4. Disclose or use confidential information for private financial benefit;
5. Take official action that directly and substantially or indirectly affect the economic benefit of a business or undertaking in which the official has a substantial financial interest; or



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6. Cause the intentional delay without sufficient justification to act within a reasonable time on any matter to favor his own interest or to favor and provide undue advantage to another party to obtain material benefit;
7. Any public official, who has a substantial pecuniary interest in a matter are prohibited from participation in discussion and approval of any project or program of the municipality for propriety and conflict of interest.

**(3) Authorization and Confirmation of Contracts.**

Pursuant to Section 22 and Section 444 (1)(vi) of RA 7160, all contracts entered into by the Municipal Mayor on behalf of the Municipality shall require prior authorization and confirmation by the Sangguniang Bayan.

The requirement shall cover:

- a. Procurement contracts for goods, infrastructure projects, and services, regardless of amount;
- b. Memoranda of Agreement (MOAs) and other legal instruments that obligate the Municipality, regardless of value.

The Sangguniang Bayan shall ensure that:

1. The contract is consistent with the appropriations authorized in the Annual or Supplemental Budget;

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2. The contract complies with COA rules and other relevant laws, specifically Section 37 of RA 9184 which provides that the contract must be executed within ten (10) calendar days after the Notice of Award;

The Sangguniang Bayan has the legislative concern on the substance and funding of the contract, which is a condition precedent for the contract's execution. However, the Sangguniang Bayan has no direct legislative concern over the technical procedures of the Bids and Awards Committee (BAC). The BAC is an administrative body that falls under the Executive Branch and is guided by another national law (RA 9184).

In the simplest terms, the legislative body's role is to authorize the money and then authorize the action before the local government unit is legally bound by the contract.

3. The contract promotes transparency, accountability, and the best interest of the Municipality.

**Exemption:** A separate prior authorization is no longer required if the specific projects, programs or activities are covered in **sufficient detail or sufficient specificity** in the submitted budget plan. The appropriation ordinance passed by the Sangguniang Bayan approving the said budget is the local chief executive's authority to sign the contract implementing the project, plan or activity.

*Sufficient Detail or Sufficient Specificity* means that projects, programs or



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activities in the budget plan are described in specific detail and definite terms.

To illustrate:

*Table 1. Sufficiently Specific Budget Plan*

Program/Project/Activity (PPA)	Specific Activity Description	Amount
Concreting of Access Road from Brgy. Barayong-Lower Hiraan, Carigara, Leyte	Construction of a two-lane Portland cement concrete pavement (PCCP) with a thickness of 0.20m, a width of 6.10m, and an aggregate length of 1,500 linear meters, located at geo position 11.304773N, 124.686788E. Including installation of drainage culverts (15 units) and standard road safety signages (15 units)	Php10,492,108.98

In essence, *GR No. 175527, December 8, 2008*, the Supreme Court

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clarified that prior authorization required by the Sanggunian can be construed as already embedded in the appropriation and budget plan ordinance when it is sufficiently specific, such that, all that the local chief executive needs to do after undergoing the requisite public bidding is to execute the contract.

Thus, only an appropriation and budget ordinance is deemed as a sufficient authority for the Municipal Mayor to sign the contract after a successful bidding when the key components such as (1) the major undertaking, (2) the specific actionable work to be funded, (3) related incidental works, and (4) measurable deliverable or result that uses a numerical tracking for accuracy of the computation and its carrying value are already expressed in detail.

On the other hand, pursuant to the same Supreme Court decision, a project merely couched in general or generic terms, will require and necessitate a separate authorization from the Sangguniang Bayan.

*To illustrate:*

*Table 2. Generic Budget Plan*

Program/Project/Activity (PPA)	Specific Activity Description	Amount
Road concreting at Brgy Barayong-Lower Hiraan Road	Concreting/rehabilitation of unpaved and deteriorated local road stretching between Brgy Barayong to Lower Hiraan	Php10,492,108.98



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	to improve connectivity and facilitate the transport of goods and services	
Construction of Multi-purpose Hall in Brgy Macalpi	Construction of a covered facility to serve as central venue for local assemblies, community, events and a resilient evacuation center.	Php4,326,200.00
Administrative Support Services	Hiring of Job Order personnel to augment the essential, technical, manual and administrative support services staff in various departments for the effective and uninterrupted delivery of frontline services.	Php34,636,800.00

The legislative intent to authorize the specific contract is not manifested in an Appropriation and Budget Plan Ordinance describing a project, program or plan in broad and generic terms. Therefore, the Municipal



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Mayor must secure a separate and specific Resolution from the Sangguniang Bayan to validate the contract and ensure its legality under the principle of sufficient authorization as required by law.

In such case, the Sangguniang Bayan shall act on the contract in the next schedule of session or in a special session upon receipt of the request for authorization and relevant documents, such as:

- b. Proposed contract;
- c. Submission from the BAC the relevant supporting documents
- d. Certifications from the Treasurer and Accountant on fund availability.
- e. Certification from the Municipal Engineering’s Office for infrastructure projects stating therein the nature and description of the project: project cost, specific geographical points (latitude and longitude) and other specific relevant details relative to the project and program of work.

**(4) Accounting and Reporting of other Special Funds.**

Other special funds or in-kind contributions (such as: grants, donations, aids, fiesta collections, etc.) shall be jointly reported by the Municipal Treasurer and Accountant to the Sangguniang Bayan on a quarterly basis.

Reports shall include:

- a. Statement of Receipts (source, donor, purpose, and date);
- b. Statement of Disbursements (itemized with official receipts and vouchers);

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Reports shall include:

- a. Statement of Receipts (source, donor, purpose, and date);
- b. Statement of Disbursements (itemized with official receipts and vouchers);
- c. Project Status Report (narrative on progress, milestones, and challenges);
- d. Financial Status (total received, disbursed, and remaining balance).

Consistent to RA 7160, no special funds as defined herein shall be disbursed without a Sangguniang Bayan-approved appropriation ordinance.

**(5) Use of Funds.**

No appropriated funds shall be used for purposes other than those specifically authorized under the Annual or Supplemental Budget

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reverted to the General Fund. The Local Finance Committee must certify, under oath, the sources of funds and the items affected to support the supplemental budget appropriation.

In cases of public calamity, disaster, or urgent financial need that threatens to interrupt essential government services, endanger public safety, or cause loss of life or property, the Sangguniang Bayan herein adopts an expedited procedure for the enactment of an Appropriation Ordinance for Supplemental Budget, subject to the following:

- a. *Urgent Need.* “Urgent Financial Need” is defined as a deficiency in appropriations for existing programs, projects or activities (PPAs), or the necessity to fund new PPAs arising from (1) natural or man-made disasters, (2) emergencies declared by the Local Chief Executive (LCE), or (3) urgent contractual or statutory obligations.
- b. *Waiver of Procedures.* Upon written certification by the LCE that a supplemental budget is urgent and essential for public welfare, the Sangguniang Bayan may, by a majority vote, waive the requirement for the proposed ordinance to undergo three (3) readings on separate days. The ordinance may be read and approved on the same day.
- c. *Mandatory Documentation.* The expedited budget must still be accompanied by:
  - i. A Certification of Available Funds by the Local Treasurer and Accountant.
  - ii. A revised Local Budget Preparation (1) Statement of Funding Sources and (2) Statement of Supplemental Appropriation.



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within the same expense class.

Savings can only be used to augment (add to, or increase) an existing item in the approved annual budget that is determined to be deficient. The funds cannot be used to create a completely new project or item that was not in the original budget. Funds cannot be moved between classes, example, funds from Personnel Services (salaries) savings cannot be used to augment Maintenance and Other Operating Expenses (MOOE), and vice versa.

(7) Appearing before the Sangguniang Bayan’s Session or Committee Hearing

The Sangguniang’s power to legislate is generally understood to include the inherent power to conduct inquiries in aid of legislation. This means the Sangguniang Bayan can conduct inquiries on matters that will help them enact relevant and effective ordinances and resolutions by getting information for a genuine legislative purpose. The Sangguniang Bayan may request the presence of department heads or employees especially those receiving appropriated funds to appear before the Sangguniang Bayan through the local chief executive as a matter of inter-branch courtesy.

This includes:

- a. Appearing before the Sangguniang Bayan or its Committees when officially invited;
- b. Providing accurate, complete and timely official documents, data and reports, as requested;

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**(8) On-site Inspections and Monitoring**

The Sangguniang Bayan can conduct on-site inspections as this is generally considered a necessary and proper component of the Sangguniang Bayan’s duties, especially in the context of:

- (a) Oversight and Accountability. by monitoring the implementation of programs and projects that were approved by the body, such as infrastructure projects or local services. This is to ensure transparency and accountability in local governance. This duty often necessitates checking if projects are being executed according to the approved plans and ordinances.
- (b) Budgetary Oversight. The Sangguniang Bayan is responsible for appropriating funds (approving the municipal budget). To ensure that funds are used for the specific programs, projects and services for which they were appropriated, the legislative body must have the power to monitor the implementation of these projects and an on-site inspection is a direct way to verify the physical progress and fund utilization.
- (c) In aid of legislation. The Sangguniang Bayan can conduct legislative inquiries to gather information needed for creating, amending, or reviewing ordinances and resolutions. The committee involved, or the entire Sangguniang Bayan, may decide to conduct an on-site inspection to gather facts and see the situation firsthand before passing a relevant ordinance.