

REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE EIGHTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO SESSION HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON JANUARY 21, 1993

PRESENT:

Hon. Benjamin F. Tugonon,	Vice-Mayor & Presiding Officer
Hon. Sotero M. Pepito,	Kagawad, Majority Floor Leader
Hon. Jose B. Conejos,	Kagawad, Assistant Majority Floor Leader
Hon. Celso F. Adolfo,	Kagawad
Hon. Sixto T. Pongos,	Kagawad
Hon. Benjamin B. Lladoc,	Kagawad
Hon. Mariano Y. Corro,	Kagawad
Hon. Nestor C. Penserga,	Kagawad
Hon. Claudio P. Larrazabal,	Kagawad
Hon. Alfredo F. Capahi,	Kagawad
Hon. Fernando P. Parrilla,	ABC President, Kagawad
Hon. Angelyn R. Paca,	Ex-Officio Member, SK - Chairman, Kagawad

ABSENT:

Hon. Jose C. Alfaro, Jr.,	(On Leave),	Kagawad
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RESOLUTION NO. 09

A RESOLUTION RETURNING THE 1992 SUPPLEMENTAL BUDGETS OF BRGYS. JUATON, LICUMA AND BAGONG TO THEIR RESPECTIVE BARANGAY COUNCILS, INFORMING THESE COUNCILS THAT THEIR SUPPLEMENTAL BUDGETS COULD NO LONGER BE ACTED FAVORABLY DUE TO LATE SUBMISSION AND THE FACT THAT SINCE FISCAL YEAR 1992 HAS ALREADY ENDED, "UNEXPENDED BALANCES OF APPROPRIATIONS AUTHORIZED IN THE ANNUAL APPROPRIATIONS ORDINANCE SHALL REVERT TO THE UNAPPROPRIATED SURPLUS OF THE GENERAL FUNDS AT THE END OF SAID FISCAL YEAR AND SHALL NOT THEREAFTER BE AVAILABLE FOR EXPENDITURE X X X X" (SECTION 322, LOCAL GOVERNMENT CODE).

WHEREAS, this august Body is in receipt of the 1992 Supplementary Budgets from the Barangay Councils of Brgys. Juaton, Licuma and Bagong, this city;

WHEREAS, during the deliberations of said Supplemental Budgets by this august Body in last regular session on January 7, 1993, the Honorable Members thereof were unanimous in seeking for legal opinions relative to the propriety on late submission of these 1992 Supplemental Budgets of Brgys. Juaton, Licuma and Bagong, so that the Honorable Vice Mayor & SP Presiding Officer, through a written query dated 8 January 1993, addressed the City Legal Officer, has presented the following question:

"These barangays submitted their Supplemental Budgets to the Sangguniang Panlungsod, for review, approval or disapproval. The question at issue is: What is the use of this 1992 Supplemental Budget, when budgetary year 1992 had already ended, and such being the case, 1992 funds had already been reverted?"

The City Legal Officer, through 2nd Indorsement dated 11 January 1993 and succeeding 4th Indorsement dated 13 January 1993, has stated, (in parts):

"X X X Section 322 of the Local Government Code lays down the rule that unexpended balances of appropriations authorized in the annual appropriations ordinance shall be reverted to the unappropriated surplus of the general funds at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment. There are only two (2) instances warranting the non-reversion of unexpended appropriations at the end of the fiscal year X X X, namely: 1) in cases of "capital outlays" and 2) "continuing appropriations". X X X, the instant case does not fall under the aforementioned exceptions. X X X perusal of said Supplemental Budgets X X X reveal that the items/expenses contained therein X X X evidently X X X fall under the general rule. Consequently, the rule on reversion applies." (Found in said 2nd Indorsement dated 11 January 1993).

On whether the Sangguniang Panlungsod is evidently vested with the power of review on barangay ordinances, the Local Government Code has provided:

"Within ten (10) days after its enactment, the sangguniang barangay shall furnish copies of all barangay ordinances to the sangguniang panlungsod or sangguniang bayan concerned for review as to whether the ordinance is consistent with law and city or municipal ordinances." (Sec. 57, LGC of 1971, cited in 4th Indorsement, 13 January 1993).

"Within ten (10) days from its approval, copies of the barangay ordinance authorizing the annual appropriations shall be furnished the sangguniang panlungsod or the sangguniang bayan, as the case may be, through the city or municipal budget officer. The sanggunian concerned shall have the power to review such ordinance in order to ensure that the provisions of this Title are complied with. X X X If within sixty (60) days after the receipt of the ordinance, the sanggunian concerned shall have ascertained that the ordinance contains appropriations X X X contrary to, or in excess of, any of the general limitations X X X shall be disallowed X X X" (Sec. 333, 1991 LGC as cited in said 4th Indorsement dated 13 January 1993).

WHEREAS, the City Legal Officer has further contended that there is no more "supplemental" budget for year 1992 as fiscal year 1992 has already ended, hence legally incongruous to approve the aforesaid 1992 Supplemental Budgets of Brgys. Juaton, Licuma and Bagong within this fiscal year 1993, and, the items sought to be appropriated, if at all necessary, may find place in the succeeding fiscal year's Budget;

NOW, THEREFORE, on motion of Kagawad Alfredo F. Capahi, Chairman, Committee on Finance, duly seconded by Kagawad Benjamin B. Lladoc; be it

RESOLVED, to pass a resolution RETURNING THE 1992 SUPPLEMENTAL BUDGETS OF BRGYS. JUATON, LICUMA AND BAGONG TO THEIR RESPECTIVE BARANGAY COUNCILS, INFORMING THESE COUNCILS THAT THEIR SUPPLEMENTAL BUDGETS COULD NO LONGER BE ACTED FAVORABLY DUE TO LATE SUBMISSION AND THE FACT THAT SINCE FISCAL YEAR 1992 HAS ALREADY ENDED, "UNEXPENDED BALANCES OF APPROPRIATIONS AUTHORIZED IN THE ANNUAL APPROPRIATIONS ORDINANCE SHALL REVERT TO THE UNAPPROPRIATED SURPLUS OF THE GENERAL FUNDS AT THE END OF SAID FISCAL YEAR AND SHALL NOT THEREAFTER BE AVAILABLE FOR EXPENDITURE X X X" (SECTION 322, LOCAL GOVERNMENT CODE);

ENACTED, January 21, 1993.

RESOLVED, FURTHER, to furnish copies of this resolution each to His Honor, the City Mayor, the City Administrator, the City Legal Officer, the City Treasurer, the City Budget Officer, the City Auditor, the DILG-ACGO Officer, the Community Affairs Officer and the Barangay Chairmen/Treasurers of Brgys. Juaton, Licuma and Bagong, -all in Ormoc City;

CARRIED UNANIMOUSLY.

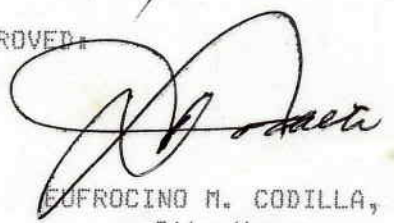
I HEREBY CERTIFY to the correctness of the foregoing resolution.


BENJAMIN M. TUGONON
Vice-Mayor & Presiding Officer

ATTESTED:


OSCAR P. LASAM
City Secretary

APPROVED:


EUFROCINO M. CODILLA, SR.
City Mayor

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