



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
REGION XIII (CARAGA REGION)
 1559 Matimco Bldg., Km. 4, Libertad, Butuan City
 Telefax Nos. (085) 342-2134 / 815-1229
 website: caraga.dilg.gov.ph; email address: dilgxiii@yahoo.com



DILG RO XIII
FILE

Registered mail @257

October 7, 2014

DILG - REGION XIII
RELEASED
 DATE: **OCT 20 2014**
 TIME: 10:19 AM
 BY: [Signature]

SVETTE S. QUIMZON, CPA
 Municipal Accountant
 Buenavista, Agusan del Norte

Dear Ms. Quimzon:

This refers to your online query originally sent to the Office of the Ombudsman – Mindanao and referred to this Office (Reference Code No. : RAS-M-14-0977) requesting for advice on the directive issued by the Mayor of Buenavista prohibiting you to write other offices in seeking legal opinion without his approval.

The Local Government Code of 1991 (R.A. 7160) provides:

“Section 444. The Chief Executive: Powers, Duties, Functions and Compensation. -

xxx

(b) For efficient, effective and economical governance the purpose of which is the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code, the municipal mayor shall:

(1) Exercise general supervision and control over all programs, projects, services, and activities of the municipal government, and in this connection, shall:

xxx

(x) Ensure that all executive officials and employees of the municipality faithfully discharge their duties and functions as provided by law and this Code, and cause to be instituted administrative or judicial proceedings against any official or employee of the municipality who may have committed as offense in the performance of his official duties;"

xxx



Considering the facts presented in your query, we noted that the Mayor's directive was a consequence of your request as Municipal Accountant for legal opinion from the Commission of Audit – Regional Office XIII so that you may properly discharge your duties and functions. Being a Municipal Accountant, you are under the supervision and control of the local chief executive in so far as ensuring that you are faithfully discharging your duties and functions in accordance with pertinent laws. We opine that the issuance of directives, such as this one, is well under the power of the mayor.

Nonetheless, we would like to recommend that as a signatory to vouchers and, therefore, a person accountable for specific transactions, you may opt to issue a waiver when in doubt of any such transaction.

We hope to have satisfactorily addressed your concern. This opinion is rendered without prejudice to the decisions that competent higher authorities and the courts may subsequently decree.

Please course through your request for legal opinion in the future through your MLGOO or DILG Provincial Office. Thank you and God bless!

Very truly yours,


LILIBETH A. FAMACION, CESO IV
Regional Director 

cc: *Maria Corazon A. Arancon*
Director IV
Office of the Ombudsman – Mindanao
4th Floor, H & C Bldg., Alvarez St.,
Sta. Ana, Davao City

/amg lo022-2014

Page 2 of 2