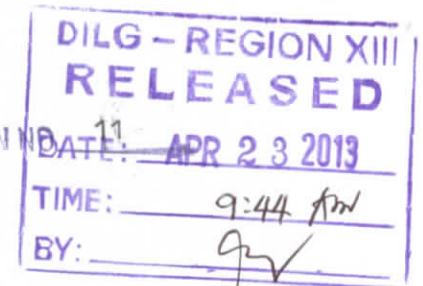




Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
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DILG-13 OPINION NO. 11
April 22, 2013



Sadeka Beltran
sadekajomer24@yahoo.com

Sir/Madame:

This refers to your email seeking guidance from this Office whether an alleged government-issued computer can be brought home by the punong barangay and use it as her personal property.

The use of government property is governed by Presidential Decree No. 1445 otherwise known as the Government Auditing Code of the Philippines. Section 4 of the Decree lays out the basic guidelines that government entities must follow in disbursing public funds, to wit:

Section 4. *Fundamental principles.* – Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

x x x

- (2) Government funds or property shall be spent or used solely for public purposes. (for emphasis)

x x x

In this regard, it is necessary for us to elaborate on the nature and meaning of the term “public purpose,” in relation to disbursement of public funds. As understood in the traditional sense, public purpose or public use means any purpose or use directly available to the general public as a matter of right. Thus, it has also been defined as “an activity as will serve as benefit to [the] community as a body and which at the same time is directly related function of government (*Yap vs. COA, G.R. 158652, April 23, 2010*). Therefore, the computer must be placed in the barangay hall or any barangay-owned property since we believed that the provincial government donated that

computer to hasten the delivery of services to the community. The punong barangay cannot use it for her personal business undertakings.

Therefore, based on your presentation, the concern punong barangay may be held criminally and administratively for using government-owned property for private use. Also she may be personally accountable to any damage or loss of computer within her premises.

We hope to have clarified you in this matter

Very truly yours,



LILIBETH A. FAMACION, CESO V
OIC-Regional Director

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