



November 4, 2014

HON. CATALINO L. MORALES, Jr.
Vice Mayor
Mapandan, Pangasinan



Dear VM Morales:

This has reference to your request for legal opinion relative to the reversion of funds in the amount of Php 1,993,392.72 duly supported by Appropriation Ordinance No. 1 series of 2014, entitled An Ordinance enacting the Supplemental Budget No. 1 CY 2014 of the Municipality of Mapandan, Pangasinan.

In your letter, you viewed the reversion of fund as illegal due to the absence of declaration from your good office that the subject funds is no longer needed and that the supplemental budget was enacted and approved while you were on official leave.

Please be informed that to decide the legality or propriety of the enacted ordinance of any local government unit is clearly not within the Department's mandate. The subject of your request pertains to matters that are cognizable by another body, the Sangguniang Panlalawigan of Pangasinan, who has the authority, proficiency and/or jurisdiction to appropriately address the issues. Pursuant to Section 327 of the Local Government Code of 1991, *"The Sangguniang Panlalawigan shall review the ordinance authorizing annual or supplemental appropriations of xxx municipalities in the same manner and in the same period prescribed for the review of other ordinance.xxx."*

Also, DILG Memorandum Order No. 2010-02 provides that this office shall not act on queries that involve review of those presumptively valid acts, e.g. enacted ordinances, consummated acts that already enjoy the presumption of regularity on the part of the public officer concerned, and similar instances.

This office is of the view that Appropriation Ordinance No. 1, series of 2014, duly enacted by the local Sanggunian of Mapandan, Pangasinan already enjoy the presumption of regularity on the part of the Sanggunian. Only the Sanggunian Panlalawigan of Pangasinan in the exercise of its review power under Section 327 of the Local



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