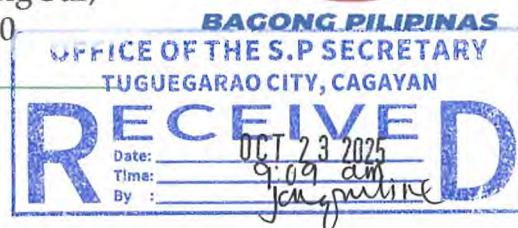




Republic of the Philippines
Province of Cagayan
Tuguegarao City
CITY MAYOR'S OFFICE
2nd Floor, Tuguegarao City Hall, Carig Sur,
Tuguegarao City Cagayan 3500



21 October 2025

THE PRESIDING OFFICER AND MEMBERS

Sangguniang Panlungsod
This City

Dear *Presiding Officer and Members of the Sanggunian*:

City Ordinance No. 12-10-2025 was received by my office on **October 13, 2025**, otherwise known as **"AN ORDINANCE AUTHORIZING THE CITY VICE MAYOR, HON. ROSAURO RODRIGO G. RESUELLO, TO SIGN FOR AND ON BEHALF OF THE VICE MAYOR'S OFFICE AND SANGGUNIAN PANLUNGSOD OF TUGUEGARAO CITY THE MEMORANDUM OF AGREEMENT WITH RBC CABLE MASTER SYSTEM REGARDING THE RENEWAL AND CONTINUED COVERAGE OF REGULAR AND SPECIAL SESSIONS"**

Pursuant to Section 54 and 55 of Republic Act No. 7160, being the Local Chief Executive of this City, I am exercising my veto power and veto the above-mentioned city ordinance.

While I fully support the intent of the ordinance to promote transparency through the coverage of legislative sessions, I must, in the interest of fiscal responsibility and legal compliance, veto the ordinance for being ambiguous and overly broad funding source.

Hence, this veto is being made in the interest of public welfare and good governance on the following grounds:

1. THE ENACTMENT OF THE SUBJECT CITY ORDINANCE IS A VIOLATION OF THE BUDGETARY LIMITATIONS UNDER THE LOCAL GOVERNMENT CODE

Under Section 305(a) and (b) of R.A. 7160, it provides that:

- (a) "No money shall be paid out of the local treasury except in pursuance of an appropriations ordinance or law"; and
- (b) Local government funds and monies shall be spent solely for public purposes;

Local government funds must be used solely for public purposes and in line with an officially approved budget. These funds shall be dedicated exclusively to serving the public interest and may only be used to cover expenses and obligations that are legally incurred under the authority of existing laws or ordinances, and for which budgetary appropriations have been made.

Section 5 of the said Ordinance provides:

"The necessary funds for the implementation of this Ordinance shall be charged against the approved budget of the Sangguniang Panlungsod or any available

funds of the City Government, subject to existing accounting and auditing rules, and regulations."

This provision is legally infirm and contrary to established budgetary principles under the Local Government Code. The use of the phrase "any available funds of the City Government" is constitutionally and statutorily improper. Furthermore, it lacks specificity or clarity and creates an open-ended appropriation authority, allowing for potential misallocation of funds not originally intended for such purpose.

While the intent of the ordinance may serve a public purpose, the blanket authority to charge the expenses to "any available funds of the City Government" also violates the principle of transparency, and fiscal accountability. It fails to identify a lawful appropriation source, thereby opening the door to the unauthorized diversion of funds intended for other programs.

The phrase "*any available funds*" implies that disbursements may be made even in the absence of a specific appropriation duly enacted by the Sangguniang Panlungsod. We must adhere to the mandatory requirement that all expenditures shall be expressly appropriated through an ordinance, which ensures both legislative oversight and public transparency. Although the intent of the ordinance is commendable, its failure to specify a definite funding source renders it inconsistent and non-compliant with statutory mandates, established principles of sound fiscal management, and budgeting best practices.

2. THE INCLUSION OF THE PHRASE "ANY AVAILABLE FUNDS OF THE CITY GOVERNMENT" IS A CLEAR MANIFESTATION OF ENCROACHMENT OF THE EXECUTIVE AUTHORITY IN BUDGET EXECUTION

The Sangguniang Panlungsod exercises legislative authority, while the City Mayor retains executive and budgetary control over public funds. The ordinance effectively blurs the line between the legislative and executive functions of the City Government.

The phrase "any available funds of the City Government" grants a blanket authority to utilize funds beyond the Sangguniang Panlungsod's approved budget, which intrudes upon the executive prerogative to manage and execute the annual budget. The ordinance, by implication, empowers a legislative office to authorize the reallocation or use of executive-controlled funds without the benefit of a separate appropriations ordinance. This is a clear overreach and disrupts the principle of checks and balances.

It must be underscored that the City Mayor, as the Local Chief Executive, holds the primary responsibility for the disbursement and execution of public funds. Any attempt to authorize fund usage without coordination with, or approval from, the executive undermines the proper budgetary control mechanism and administrative hierarchy set forth in the Local Government Code.

3. THE ORDINANCE EXCEEDS THE LAWFUL AUTHORITY OF THE LEGISLATIVE BODY BY AUTHORIZING ACTIONS AND EXPENDITURES THAT ARE NOT EXPRESSLY PERMITTED OR SANCTIONED BY EXISTING LAWS.

An ordinance that authorizes disbursements without clear budgetary basis or identified funding source is beyond the legal authority of the local legislative body. By failing to identify a clear and lawful source of funding, the ordinance exceeds the authority of the Sangguniang Panlungsod. The Local Government

Code does not empower the Sangguniang Panlungsod to issue blanket authorizations for the use of city funds outside duly appropriated items.

Further, the Commission on Audit (COA), in various rulings and circulars, has consistently disallowed expenditures drawn from vague or non-appropriated sources, particularly when the disbursement is not supported by an authorized budget item. Expenses must be backed by a specific appropriation, and disbursements made outside of such are considered irregular, unnecessary, or illegal. The ordinance, if implemented, may expose the City Government to audit disallowances, legal challenges, and administrative sanctions, potentially placing public officials at risk of personal liability for unauthorized expenditures.

To cure the legal infirmity of the ordinance, I respectfully recommend that Section 5 be amended to read as follows:

"The necessary funds for the implementation of this Ordinance shall be charged against the approved budget of the Sangguniang Panlungsod, subject to existing budgeting, accounting, and auditing rules and regulations."

This ensures proper fiscal discipline while allowing the legislative body to pursue its intent within its lawful budgetary limits.

In view of the foregoing, I am constrained to veto City Ordinance No. 12-10-2025 for being inconsistent with established fiscal laws and principles, and for unduly expanding the appropriation authority of the Sangguniang Panlungsod beyond what is allowed under the Local Government Code. The vague funding provision, lack of clear appropriation, and encroachment upon executive budgetary functions render the ordinance legally deficient and fiscally unsound.

I strongly recommend that any future ordinance involving financial obligations clearly identify lawful funding sources and ensure strict compliance with the provisions of the Local Government Code and applicable COA rules. This will help safeguard public funds, uphold institutional integrity, and avoid any unintended legal and financial consequences.

Let this serve not as a rejection of transparency and cooperation, but as a call for adherence to the principles of good governance, fiscal prudence, and the rule of law.

For your information and appropriate action.

Thank you for your attention and continued commitment to the welfare of our city.

In the name of public service,


MAILA ROSARIO S. TING-QUE
City Mayor 