

ORDINANCE NO. 083

CONSTITUTING THE SANGGUNIANG BAYAN COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION AS INTERNAL BOARD OF AUDIT FOR THE MUNICIPALITY OF BULALACAO, ORIENTAL MINDORO

Sponsored by: Hon. Elmo M. Baculinao


BE IT ORDAINED by the Sangguniang Bayan of Bulalacao, Oriental Mindoro:

SECTION 1. In order to discourage and prevent irregular, unnecessary, excessive, extravagant and unconscionable expenditures of municipal fund and abusive or improper use of municipal properties, the Sangguniang Bayan Committee on Finance, Budget and Appropriation is hereby constituted as Internal Board of Audit for the Municipal Government of Bulalacao, Oriental Mindoro;

SECTION 2. The Internal Board of Audit shall have the power, authority and duty to examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Municipal Government and in connection herewith may:

- (a) Inspect all the books, receipts, documents and all other relevant papers pertaining to the revenues, expenditures or use of municipal fund or properties;
- (b) Require the submission of the original or authenticated copy of any order, deed, contract, or other document under which any collection of, or payment from, municipal funds together with any certificates, receipt, or other evidence in connection therewith;
- (c) Examine the amount of cash in the actual custody of the Municipal Treasurer in accordance with law and pertinent rules and regulations;
- (d) Shall determine whether Section 376 and 377 of RA 7160 which respectively provide that "the person in actual physical possession of government property or entrusted with its custody and control shall be responsible for its proper use and care and shall exercise due diligence in the utilization and safekeeping thereof " and that:

"a. The person immediately accountable for government property shall be liable for its value in case of the illegal, improper or unauthorized use or misapplication thereof, by himself or any other person for whose acts he may be responsible and he shall be liable for all loss, damage, or deterioration occasioned by negligence in the keeping or use of such property, unless it is proved that he has exercised due diligence and care in the utilization



and safekeeping thereof;

b. Unless he registers his objection in writing, an accountable person shall not be relieved from liability by reason of his having acted under the direction of a superior officer in using property which he is chargeable; but the officer directing any illegal, unauthorized or improper use of property shall first be required to answer therefor;"

are complied with;

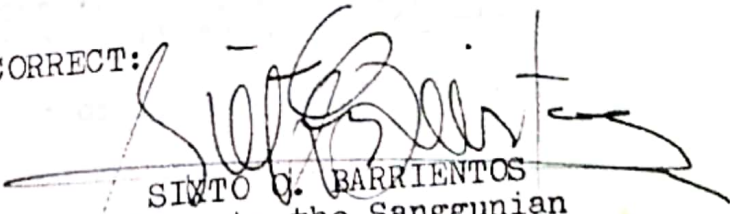
SECTION 3. The Board shall inform and furnish a report the Municipal Mayor and the Sangguniang Bayan of its findings and shall recommend what necessary action must be taken against the erring personnels;

SECTION 4. The Board may promulgate rules and regulations necessary to effectively implement the provision of this ordinance, without prejudice to existing laws, rules and regulations or local enactments;

SECTION 5. This Ordinance shall take effect immediately;

ENACTED this 19th day of October, 1994.

CERTIFIED TRUE AND CORRECT:

  
SIXTO O. BARRIENTOS  
Sec. to the Sanggunian