RAMON M. ATIENZA, IN HIS CAPACITY AS VICE-GOVERNOR OF THE PROVINCE OF OCCIDENTAL MINDORO, PETITIONER, VS. JOSE T. VILLAROSA, IN HIS CAPACITY AS GOVERNOR OF THE PROVINCE OF OCCID...

G.R. NO. 161081. May 10, 2005

Ponente: CALLEJO, SR., J.

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CALLEJO, SR., J.:

Before the Court is the petition for review on certiorari filed by Ramon M. Atienza, in his capacity as Vice-Governor of the Province of Occidental Mindoro, seeking to reverse and set aside the Decision[1] dated November 28, 2003 of the Court of Appeals in CA-G.R. SP No. 72069. The assailed decision dismissed the petition for prohibition under Rule 65 of the Rules of Court filed by petitioner Atienza which had sought to enjoin the implementation of the Memoranda dated June 25, 2002 and July 1, 2002 issued by Jose T. Villarosa, Governor of the same province.

The present case arose from the following undisputed facts:

Petitioner Atienza and respondent Villarosa were the Vice-Governor and Governor, respectively, of the Province of Occidental Mindoro. On June 26, 2002, the petitioner Vice-Governor received the Memorandum dated June 25, 2002 issued by the respondent Governor concerning the "AUTHORITY TO SIGN PURCHASE ORDERS OF SUPPLIES, MATERIALS, EQUIPMENT[S], INCLUDING FUEL, REPAIRS AND MAINTENANCE OF THE SANGGUNIANG PANLALAWIGAN." The said memorandum reads:

> For proper coordination and to ensure efficient and effective local government administration particularly on matters pertaining to supply and property management, effective immediately, all Purchase Orders issued in connection with the procurement of supplies, materials and equipment[s] including fuel, repairs and maintenance needed in the transaction of public business or in the pursuit of any undertaking, project or activity of the Sangguniang Panlalawigan, this province, shall be approved by the undersigned in his capacity as the local chief executive of the province.
>
> The provision of DILG Opinion No. 148-1993 which states that the authority to sign Purchase Orders of supplies, materials and equipment[s] of the Sanggunian belongs to the local chief executive, serves as basis of this memorandum.
>
> For strict compliance.[2]

In reply to the above memorandum, the petitioner Vice-Governor wrote the respondent Governor stating that:

> We are of the opinion that . . . purchase orders for supplies, materials and equipment are included under those as authorized for signature by the Vice-chief executive of the Sanggunian on the basis of the DILG Opinion No. 96-1995 as affirmed by the COA Opinions on June 28, April 11 and February 9, 1994 and coursing it to the Governor for his approval is no longer necessary, the fact that [Secs.] 466 and 468, RA 7160 already

> provides for the separation of powers between the executive and legislative. Such authority even include everything necessary for the legislative research program of the Sanggunian.[3]

Unimpressed, the respondent Governor issued the Memorandum dated July 1, 2002 relating to the "TERMINATION OF CONTRACT OF SERVICES OF CASUAL/JOB ORDER EMPLOYEES AND REAPPOINTMENT OF THE RESPECTIVE RECOMMENDEES." The said memorandum reads:

> For faithful and appropriate enforcement and execution of laws and issuances and to promote efficiency in the government service, effective immediately, all existing contract of employment – casual/job order basis and reappointment of the recommendees – entered into by Vice-Governor Ramon M. Atienza are hereby terminated for being unauthorized.
>
> Aside from being signed by the unauthorized signatory, the following facts regarding the appointments were considered:
>
> - The appointment of 28 clerks – on top of existing permanent employees – is a clear manifestation of an excessive and bloated bureaucracy;
>
> - The appointment of an X-ray Technician detailed at the Provincial Health Office and some clerks detailed at various offices in the province were not proper to be assigned by the Vice-Governor;
>
> - The appointment of 30 messengers, utility workers and drivers ran counter to COA Opinion as cited in the letter of the undersigned dated 28 June 2002, addressed to the Vice-Governor.
>
> However, in order to accommodate the Vice-Governor and the members of the Sangguniang Panlalawigan, the undersigned, in his capacity as the local chief executive of the province, will allow four (4) casual/job order employees to be assigned to the Vice-Governor and one (1) casual/job order employee to be assigned to each member of the Sangguniang Panlalawigan.
>
> The Vice-Governor and all the Sanggunian Members are hereby directed to submit immediately the names of their recommendees to the undersigned for immediate approval of their respective appointments.
>
> Please be guided accordingly.[4]

On July 3, 2002, the respondent Governor issued another Memorandum regarding the "ENFORCIBILITY (sic) OF PREVIOUS MEMORANDA ISSUED ON JUNE 20, 26 AND JULY 1, 2002." It provides that:

> Please be properly advised that the Memoranda dated June 20, 26 and July 1, 2002 issued by the undersigned regarding the issuance of permit to travel and authority to sign Purchase Orders of supplies, materials, equipment, including fuel, repairs and maintenance of the Sangguniang Panlalawigan, is to be strictly adhered to for compliance.
>
> Likewise for strict compliance is the Memorandum dated July 1, 2002 with reference to the Cancellation of the Appointment of Casual/Job Order Employees of the Sangguniang Panlalawigan Members/Office of the Vice-Governor previously signed by Vice-Governor Ramon M. Atienza.
> Please be guided accordingly.[5]

In his Letter dated July 9, 2002, the petitioner Vice-Governor invoked the principle of separation of powers as applied to the local government units, i.e., the respondent, as the Governor, the head of the executive branch, and the petitioner, as the Vice-Governor, the head of the legislative branch, which is the Sangguniang Panlalawigan. The petitioner Vice-Governor reiterated his request for the respondent to make a "deeper study" on the matter before implementing his memoranda. The request, however, went unheeded as the respondent Governor insisted on obliging the department heads of the provincial government to comply with the memoranda.

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The petitioner Vice-Governor thus filed with the Court of Appeals the petition for prohibition assailing as having been issued with grave abuse of discretion the respondent Governor's Memoranda dated June 25, 2002 and July 1, 2002. The petitioner Vice-Governor claimed that these memoranda excluded him from the use and enjoyment of his office in violation of the pertinent provisions of Republic Act No. 7160, or the Local Government Code of 1991, and its implementing rules and regulations. It was prayed that the respondent Governor be enjoined from implementing the assailed memoranda.

The appellate court, in its Decision dated November 28, 2003, dismissed the petition for prohibition. Citing Section 344[6] of Rep. Act No. 7160, the CA upheld the authority of the respondent Governor to issue the Memorandum dated June 25, 2002 as it recognized his authority to approve the purchase orders. The said provision provides in part that "approval of the disbursement voucher by the local chief executive himself shall be required whenever local funds are disbursed."

The CA explained that Section 466(a)(1)[7] of the same Code, relied upon by the petitioner Vice-Governor, speaks of the authority of the Vice-Governor to sign "all warrants drawn on the public treasury for all expenditures appropriated for the operation of the sangguniang panlalawigan." In declaring this provision inapplicable, the CA reasoned that the approval of purchase orders is different from the power of the Vice-Governor to sign warrants drawn against the public treasury.

Section 361[8] was, likewise, held to be inapplicable ratiocinating, thus:

> [R]equisitioning, which is provided under Section 361 of RA 7160, is the act of requiring that something be furnished. In the procurement function, it is the submission of written requests for supplies and materials and the like. It could be inferred that, in the scheme of things, approval of purchase requests is different from approval of purchase orders. Thus, the inapplicability of Section 361.

Anent the Memorandum dated July 1, 2002, the CA ruled that the issue on whether it could be enjoined had already been rendered moot and academic. The CA pointed out that the subject of the said memorandum could no longer be enjoined or restrained as the termination of the employees had already been effected. It opined that where the act sought to be enjoined in the prohibition proceedings had already been performed and there is nothing more to restrain, the case is already moot and academic.

The petitioner Vice-Governor now seeks recourse to this Court alleging that the appellate court committed reversible error in ruling that it is the Governor, and not the Vice-Governor, who has the authority to sign purchase orders of supplies, materials, equipment, including fuel, repairs and maintenance of the Sangguniang Panlalawigan. The petitioner Vice-Governor, likewise, takes exception to the holding of the CA that the issue relating to the July 1, 2002 Memorandum had been rendered moot and academic. He points out that the appointment of casual/job order employees is exercised by the appointing authority every six months in the case of casual employees and per job order as to job order employees. Thus, while the July 1, 2002 Memorandum had already been implemented, what is being sought to be enjoined is the respondent Governor's continued usurpation of the petitioner Vice-Governor's authority to appoint the employees of the Sangguniang Panlalawigan under the pertinent provisions of Rep. Act No. 7160.

For his part, the respondent Governor maintains that his Memoranda dated June 25, 2002 and July 1, 2002 are valid. He asserts that the approval of purchase orders is different from the power of the Vice-Governor to sign warrants drawn against the provincial treasury under Section 466(a)(1) of Rep. Act No. 7160. Rather, he insists on the application of the last clause in Section 344 which states that the approval of the disbursement by the local chief executive is required whenever local funds are disbursed.

The respondent Governor likewise defends the validity of the Memorandum dated July 1, 2002 stating that it was

issued upon finding that the petitioner Vice-Governor appointed, among others, 28 clerks on top of the existing permanent employees resulting in an excessive and bloated bureaucracy. He concedes the appointing power of the Vice-Governor but submits that this is limited to the employees of the Sangguniang Panlalawigan and that he is not authorized to appoint officials and employees of the Office of the Vice-Governor.

As correctly presented by the appellate court, the issues for resolution in this case are:

> A. Who between the petitioner and the respondent is authorized to approve purchase orders issued in connection with the procurement of supplies, materials, equipment, including fuel, repairs and maintenance of the Sangguniang Panlalawigan?
>
> B. Does respondent Villarosa, as local chief executive, have the authority to terminate or cancel the appointments of casual/job order employees of the Sangguniang Panlalawigan Members and the Office of the Vice-Governor?[9]

Before resolving the foregoing issues, it is noted that petitioner Atienza and respondent Villarosa had ceased to be the Vice-Governor and Governor, respectively, of the Province of Occidental Mindoro effective June 30, 2004 when the newly-elected officials of the province took their oaths of offices. The petitioner Vice-Governor did not run for re-election during the May 2004 elections while the respondent Governor did not succeed in his re-election bid. The expiration of their terms of offices has effectively rendered the case moot. However, even in cases where supervening events had made the cases moot, the Court did not hesitate to resolve the legal or constitutional issues raised to formulate controlling principles to guide the bench, bar and the public.[10] In this case, there is compelling reason for the Court to resolve the issues presented in order to clarify the scope of the respective powers of the Governor and Vice-Governor under the pertinent provisions of the Local Government Code of 1991.

To resolve the substantive issues presented in the instant case, it is well to recall that Rep. Act No. 7160 was enacted to give flesh to the constitutional mandate to "provide for a more responsive and accountable local government structure instituted through a system of decentralization with effective mechanism of recall, initiative and referendum, allocate among the different local government units their powers, responsibilities, and resources, and provide for the qualifications, election, appointment and removal, term, salaries, powers and functions and duties of local officials, and all matters relating to the organization and operation of the local units."[11]

In this connection, the provisions of Rep. Act No. 7160 are anchored on principles that give effect to decentralization. Among these principles are: [t]here shall be an effective allocation among the different local government units of their respective powers, functions, responsibilities, and resources; [t]here shall be established in every local government unit an accountable, efficient, and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities; [p]rovinces with respect to component cities and municipalities, and cities and municipalities with respect to component barangays, shall ensure that the acts of their component units are within the scope of their prescribed powers and functions; and [e]ffective mechanisms for ensuring the accountability of local government units to their respective constituents shall be strengthened in order to upgrade continually the quality of local leadership.[12]

With these guideposts, the Court shall now address the issue on who between the Governor and Vice-Governor is authorized to approve purchase orders issued in connection with the procurement of supplies, materials, equipment, including fuel, repairs and maintenance of the Sangguniang Panlalawigan.

We hold that it is the Vice-Governor who has such authority.

Under Rep. Act No. 7160, local legislative power for the province is exercised by the Sangguniang

Panlalawigan[13] and the Vice-Governor is its presiding officer.[14] Being vested with legislative powers, the Sangguniang Panlalawigan enacts ordinances, resolutions and appropriates funds for the general welfare of the province in accordance with the provisions of Rep. Act No. 7160.[15] The same statute vests upon the Vice-Governor the power to:

> (1) Be the presiding officer of the sangguniang panlalawigan and sign all warrants drawn on the provincial treasury for all expenditures appropriated for the operation of the sangguniang panlalawigan. [16]

Further, Section 344 provides:

> Sec. 344. Certification on, and Approval of, Vouchers. – No money shall be disbursed unless the local budget officer certifies to the existence of appropriation that has been legally made for the purpose, the local accountant has obligated said appropriation, and the local treasurer certifies to the availability of funds for the purpose. Vouchers and payrolls shall be certified to and approved by the head of the department or office who has administrative control of the fund concerned, as to validity, propriety and legality of the claim involved. Except in cases of disbursements involving regularly recurring administrative expenses such as payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph services, remittances to government creditor agencies such as the GSIS, SSS, LBP, DBP, National Printing Office, Procurement Service of the DBM and others, approval of the disbursement voucher by the local chief executive himself shall be required whenever local funds are disbursed.
>
> In cases of special or trust funds, disbursements shall be approved by the administrator of the fund.
>
> In case of temporary absence or incapacity of the department head or chief of office, the officer next-in-rank shall automatically perform his function and he shall be fully responsible therefor.

Reliance by the CA on the clause "approval of the disbursement voucher by the local chief executive himself shall be required whenever local funds are disbursed" of the above section (Section 344) to rule that it is the Governor who has the authority to approve purchase orders for the supplies, materials or equipment for the operation of the Sangguniang Panlalawigan is misplaced. This clause cannot prevail over the more specific clause of the same provision which provides that "vouchers and payrolls shall be certified to and approved by the head of the department or office who has administrative control of the fund concerned." The Vice-Governor, as the presiding officer of the Sangguniang Panlalawigan, has administrative control of the funds of the said body. Accordingly, it is the Vice-Governor who has the authority to approve disbursement vouchers for expenditures appropriated for the operation of the Sangguniang Panlalawigan.

On this point, Section 39 of the Manual on the New Government Accounting System for Local Government Units, prepared by the Commission on Audit (COA), is instructive:

> Sec. 39. Approval of Disbursements. – Approval of disbursements by the Local Chief Executive (LCE) himself shall be required whenever local funds are disbursed, except for regularly recurring administrative expenses such as: payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph services, remittances to government creditor agencies such as GSIS, BIR, PHILHEALTH, LBP, DBP, NPO, PS of the DBM and others, where the authority to approve may be delegated. Disbursement vouchers for expenditures appropriated for the operation of the Sanggunian shall be approved by the provincial Vice Governor, the city Vice-Mayor or the municipal Vice-Mayor, as the case may be.[17]

While Rep. Act No. 7160 is silent as to the matter, the authority granted to the Vice-Governor to sign all warrants drawn on the provincial treasury for all expenditures appropriated for the operation of the Sangguniang Panlalawigan as well as to approve disbursement vouchers relating thereto necessarily includes the authority to approve purchase orders covering the same applying the doctrine of necessary implication. This doctrine is explained, thus:

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> No statute can be enacted that can provide all the details involved in its application. There is always an omission that may not meet a particular situation. What is thought, at the time of enactment, to be an all-embracing legislation may be inadequate to provide for the unfolding of events of the future. So-called gaps in the law develop as the law is enforced. One of the rules of statutory construction used to fill in the gap is the doctrine of necessary implication. The doctrine states that what is implied in a statute is as much a part thereof as that which is expressed. Every statute is understood, by implication, to contain all such provisions as may be necessary to effectuate its object and purpose, or to make effective rights, powers, privileges or jurisdiction which it grants, including all such collateral and subsidiary consequences as may be fairly and logically inferred from its terms. Ex necessitate legis. And every statutory grant of power, right or privilege is deemed to include all incidental power, right or privilege. This is so because the greater includes the lesser, expressed in the maxim, in eo plus sit, simper inest et minus.[18]

Warrants are "order[s] directing the treasurer of the municipality to pay money out of funds in city treasury which are or may become available for purpose specified to designated person[s]."[19] Warrants of a municipal corporation are generally orders payable when funds are found. They are issued for the payment of general municipal debts and expenses subject to the rule that they shall be paid in the order of presentation.[20]

The ordinary meaning of "voucher" is a document which shows that services have been performed or expenses incurred. It covers any acquittance or receipt discharging the person or evidencing payment by him. When used in connection with disbursement of money, it implies some instrument that shows on what account or by what authority a particular payment has been made, or that services have been performed which entitle the party to whom it is issued to payment.[21]

Purchase order, on the other hand, is "an authorization by the issuing party for the recipient to provide materials or services for which issuing party agrees to pay; it is an offer to buy which becomes binding when those things ordered have been provided."[22]

When an authorized person approves a disbursement voucher, he certifies to the correctness of the entries therein, among others: that the expenses incurred were necessary and lawful, the supporting documents are complete and the availability of cash therefor. Further, the person who performed the services or delivered the supplies, materials or equipment is entitled to payment.[23] On the other hand, the terms and conditions for the procurement of supplies, materials or equipment, in particular, are contained in a purchase order. The tenor of a purchase order basically directs the supplier to deliver the articles enumerated and subject to the terms and conditions specified therein.[24] Hence, the express authority to approve disbursement vouchers and, in effect, authorize the payment of money claims for supplies, materials or equipment, necessarily includes the authority to approve purchase orders to cause the delivery of the said supplies, materials or equipment.

Since it is the Vice-Governor who approves disbursement vouchers and approves the payment for the procurement of the supplies, materials and equipment needed for the operation of the Sangguniang Panlalawigan, then he also has the authority to approve the purchase orders to cause the delivery of the said supplies, materials or equipment.

Indeed, the authority granted to the Vice-Governor to sign all warrants drawn on the provincial treasury for all expenditures appropriated for the operation of the Sangguniang Panlalawigan as well as to approve disbursement vouchers relating thereto is greater and includes the authority to approve purchase orders for the procurement of the supplies, materials and equipment necessary for the operation of the Sangguniang Panlalawigan.

Anent the second issue, the appellate court likewise committed reversible error in holding that the implementation of the Memorandum dated July 1, 2002 had rendered the petition moot and academic. It is recognized that courts will decide a question otherwise moot and academic if it is "capable of repetition yet evading review."[25] Even if

the employees whose contractual or job order employment had been terminated by the implementation of the July 1, 2002 Memorandum may no longer be reinstated, still, similar memoranda may be issued by other local chief executives. Hence, it behooves the Court to resolve whether the Governor has the authority to terminate or cancel the appointments of casual/job order employees of the Sangguniang Panlalawigan and the Office of the Vice-Governor.

We hold that the Governor, with respect to the appointment of the officials and employees of the Sangguniang Panlalawigan, has no such authority.

Among the powers granted to the Governor under Section 465 of Rep. Act No. 7160 are:

> Sec. 465. The Chief Executive: Powers, Duties, Functions and Compensation.– (a) The provincial governor, as the chief executive of the provincial government, shall exercise such powers and perform such duties and functions as provided by this Code and other laws.
>
> (b) For efficient, effective and economical governance the purpose of which is the general welfare of the province and its inhabitants pursuant to Section 16 of this Code, the provincial governor shall:
>
> ...
>
> (v) Appoint all officials and employees whose salaries and wages are wholly or mainly paid out of provincial funds and whose appointments are not otherwise provided for in this Code, as well as those he may be authorized by law to appoint.

On the other hand, Section 466 vests on the Vice-Governor the power to, among others:

> (2) Subject to civil service law, rules and regulations, appoint all officials and employees of the sangguniang panlalawigan, except those whose manner of appointment is specifically provided in this Code.

Thus, while the Governor has the authority to appoint officials and employees whose salaries are paid out of the provincial funds, this does not extend to the officials and employees of the Sangguniang Panlalawigan because such authority is lodged with the Vice-Governor. In the same manner, the authority to appoint casual and job order employees of the Sangguniang Panlalawigan belongs to the Vice-Governor.

The authority of the Vice-Governor to appoint the officials and employees of the Sangguniang Panlalawigan is anchored on the fact that the salaries of these employees are derived from the appropriation specifically for the said local legislative body. Indeed, the budget source of their salaries is what sets the employees and officials of the Sangguniang Panlalawigan apart from the other employees and officials of the province. Accordingly, the appointing power of the Vice-Governor is limited to those employees of the Sangguniang Panlalawigan, as well as those of the Office of the Vice-Governor, whose salaries are paid out of the funds appropriated for the Sangguniang Panlalawigan. As a corollary, if the salary of an employee or official is charged against the provincial funds, even if this employee reports to the Vice-Governor or is assigned to his office, the Governor retains the authority to appoint the said employee pursuant to Section 465(b)(v) of Rep. Act No. 7160.

However, in this case, it does not appear whether the contractual/job order employees, whose appointments were terminated or cancelled by the Memorandum dated July 1, 2002 issued by the respondent Governor, were paid out of the provincial funds or the funds of the Sangguniang Panlalawigan. Nonetheless, the validity of the said memorandum cannot be upheld because it absolutely prohibited the respondent Vice-Governor from exercising his authority to appoint the employees, whether regular or contractual/job order, of the Sangguniang Panlalawigan and restricted such authority to one of recommendatory nature only.[26] This clearly constituted an encroachment on the appointment power of the respondent Vice-Governor under Section 466(a)(2) of Rep. Act No. 7160.

At this juncture, it is well to note that under Batas Pambansa Blg. 337, the Local Government Code prior to Rep. Act No. 7160, the Governor was the presiding officer of the Sangguniang Panlalawigan:

> Sec. 205. Composition. (1) Each provincial government shall have a provincial legislature hereinafter known as the sangguniang panlalawigan, upon which shall be vested the provincial legislative power.
>
> (2) The sangguniang panlalawigan shall be composed of the governor, vice-governor, elective members of the said sanggunian, and the presidents of the katipunang panlalawigan and the kabataang barangay provincial federation who shall be appointed by the President of the Philippines.
>
> ...
>
> Sec. 206. Sessions. –
>
> (3) The governor, who shall be the presiding officer of the sangguniang panlalawigan, shall not be entitled to vote except in case of a tie.
>
> ...

With Rep. Act No. 7160, the union of legislative and executive powers in the office of the local chief executive under the BP Blg. 337 has been disbanded, so that either department now comprises different and non-intermingling official personalities with the end in view of ensuring a better delivery of public service and provide a system of check and balance between the two.[27]

Senator Aquilino Pimentel, the principal author of Rep. Act No. 7160, explained that "the Vice-Governor is now the presiding officer of the Sangguniang Panlalawigan. The City Vice-Mayor presides at meetings of the Sangguniang Panlungsod and the Municipal Vice-Mayor at the sessions of the Sangguniang Bayan. The idea is to distribute powers among elective local officials so that the legislative, which is the Sanggunian, can properly check the executive, which is the Governor or the Mayor and vice versa and exercise their functions without any undue interference from one by the other."[28]

The avowed intent of Rep. Act. No. 7160, therefore, is to vest on the Sangguniang Panlalawigan independence in the exercise of its legislative functions vis-a-vis the discharge by the Governor of the executive functions. The Memoranda dated June 25, 2002 and July 1, 2002 of the respondent Governor, which effectively excluded the petitioner Vice-Governor, the presiding officer of the Sangguniang Panlalawigan, from signing the purchase orders for the procurement of supplies, materials or equipment needed for the operation of the Sangguniang Panlalawigan as well as from appointing its casual and job order employees, constituted undue interference with the latter's functions. The assailed memoranda are clearly not in keeping with the intent of Rep. Act No. 7160 and their implementation should thus be permanently enjoined.

WHEREFORE, the petition is GRANTED. The Memoranda dated June 25, 2002 and July 1, 2002 issued by respondent Governor Jose T. Villarosa are NULL AND VOID.

SO ORDERED.

Davide, Jr., C.J., Quisumbing, Ynares-Santiago, Carpio, Austria-Martinez, Corona, Carpio-Morales, Azcuna, Tinga, Chico-Nazario, and Garcia, JJ., concur.
Puno, J., on sick leave.
Panganiban, and Sandoval-Gutierrez, JJ., on official leave.

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[1] Penned by Associate Justice Amelita G. Tolentino with Associate Justices Eloy R. Bello, Jr. (retired) and

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Arturo D. Brion, concurring.

[2] CA Rollo, p. 17.

[3] Id. at 20.

[4] Id. at 18.

[5] Id. at 25.

[6] Infra.

[7] Infra.

[8] The said provision reads:

Sec. 361. Approval of Requisitions. – Approval of the requisitions by the head of office or department concerned who has administrative control of the appropriation against which the proposed expenditure is chargeable is deemed sufficient, except in case of requisition for supplies to be carried in stock which shall be approved by the local chief executive concerned: Provided, That such supplies are listed or included in the annual procurement plan and the maximum quantity thereof does not exceed the estimated consumption corresponding to a programmed three-month period: Provided, further, That nothing herein contained shall be held as authorizing the purchase of furniture and equipment for stock purposes.

[9] Rollo, p. 25.

[10] Province of Batangas v. Romulo, G.R. No. 152774, 27 May 2004, 429 SCRA 736.

[11] SECTION 3, ARTICLE X (LOCAL GOVERNMENT) OF THE 1987 CONSTITUTION.

[12] Specifically paragraphs (a) (b) (e) and (j), Sec. 3.

[13] Sec. 48 reads in part:

Local Legislative Power. – Local legislative power shall be exercised by the sangguniang panlalawigan for the province ... .

[14] Sec. 49 reads in part:

Presiding Officer. – (a) The vice-governor shall be the presiding officer of the sangguniang panlalawigan ... .

[15] Sec. 468 reads in part:

Powers, Duties, Functions and Compensation. – (a) The sangguniang panlalawigan, as the legislative body of the province, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the province and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the province as provided for under Section 22 of this Code, ...

[16] Sec. 466(a)(1).

[17] The Accounting Policies, Vol. I.

[18] Chua v. Civil Service Commission, G.R. No. 88979, 7 February 1992, 206 SCRA 65.

[19] Protest of St. Louis-San Francisco Ry. Co., 11 P.2d 189.

[20] Shelley v. St. Charles County Court, 21 F. 699.

[21] First National Bank of Chicago v. City of Elgin, 136 Ill.App. 453.

[22] Smyth Worldwide Movers, Inc. v. Little Rock Packing Co., 361 S.W.2d 534.

[23] Manual on the New Government Accounting System for Local Government Units, The Accounting Books, Records, Forms and Reports, Vol. II, Annex 24.

[24] id., Annex 29.

[25] Province of Batangas v. Romulo, supra.

[26] See Note 4.

[27] Gamboa, Jr. v. Aguirre, Jr., G.R. No. 134213, 20 July 1999, 310 SCRA 867.

[28] AQUILINO PIMENTEL, THE LOCAL GOVERNMENT CODE OF 1991: THE KEY TO NATIONAL DEVELOPMENT, p. 155.

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