

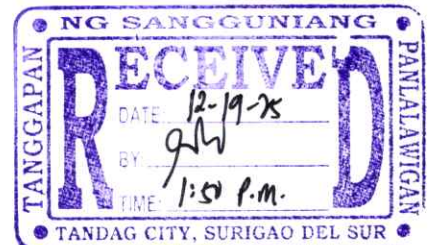


Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)

December 19, 2025

HON. MANUEL O. ALAMEDA, SR.
Provincial Vice Governor
Province of Surigao del Sur
Tandag City



Thru: **MR. EDGAR G. PEREZ II, JD**
Secretary to the Sangguniang Panlalawigan

GENTLEMEN/LADIES:

Submitting to your Office for review, pursuant to Section 56 of the Local Government Code, 6 copies of **MUNICIPAL ORDINANCE NO. 14, Series of 2025, entitled: "AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: "AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR," SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL".**

Certification of the undersigned is also submitted, containing the proof of posting of the ordinance in three (3) conspicuous places in the municipality and in the social media account of the Local Legislative Department through Facebook, with account name: "Marikhatag Legislative".

Respectfully yours,

MARIA JEANETTE PANTALEON-CRUZ
Secretary to the Sangguniang Bayan

Attached herewith are the following documents:

1. Xerox copy Municipal Ordinance No. 10, series of 2024;
2. Copy of Findings and observations, recommendation on the results of the conduct of Local Treasury Operations Evaluation by the Regional Evaluation Team.



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

CERTIFICATION

THIS IS TO CERTIFY THAT, Municipal Ordinance no. 14, Series of 2025, entitled: **"AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR"**, SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL", has not undergone or been subjected into Public Hearing, there being no provisions for penalties or fines nor taxes, fees and charges mentioned therein.

THIS IS TO CERTIFY FURTHER, THAT the above-mentioned ordinance was not published in a newspaper of general circulation but however posted in three conspicuous places of the municipality and social media account of the Local Legislative Department through Facebook, with account name: "Marikhatag Legislative" (*proof of posting is hereto attached*).

DONE this 28th day of November, 2025 at the office of the Secretary to the Sangguniang Bayan, municipality of Marikhatag.

MARIA JEANETTE PANTALEON-CRUZ
Secretary to the Sangguniang Bayan

Refer To: Committee on Ways and Means and Taxation



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)



EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 29, 2025 AT THE LEGISLATIVE SESSION HALL

PRESENT:

Hon. Charlito R. Lerog
Municipal Vice Mayor
(Presiding Officer)

Hon. Laurence T. Navarro	- Member, Sangguniang Bayan
Hon. Ronald D. Mendoza	- Member, Sangguniang Bayan
Hon. Cherly R. Pacheco	- Member, Sangguniang Bayan
Hon. Gerry S. Campos	- Member, Sangguniang Bayan
Hon. Elpedio L. Lamela, Jr.	- Member, Sangguniang Bayan
Hon. Dionesio P. Gomez	- Pres., Liga ng mga Brgy. Ex Officio SB Member

OIC MAYOR :

Hon. Rene J. Pascual	- Member, Sangguniang Bayan
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ON OFFICIAL BUSINESS :

Hon. Rebecca S. Polinar	- Member, Sangguniang Bayan
Hon. Julieto T. Sanchez	- Indigenous People's Member Rep./ Ex-Officio Member
Hon. Olympiades F. Gomez, Jr.	- Member, Sangguniang Bayan

ABSENT :

On Sick Leave :

Hon. Jeramie R. Palma	- Pambayang Pederasyon ng Sangguniang Kabataan/Ex-Officio Member
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**MUNICIPAL ORDINANCE NO. 14
(Series of 2025)**

AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: "AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR," SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL

SPONSORED BY: HON. GERRY S. CAMPOS

APPROVED :

BENJAMIN T. FAZON, JR.
Municipal Mayor



WHEREAS, the Bureau of Local Government Finance (BLGF), conducted its evaluation to the Municipal Treasurer's Office (MTO) and has found out that the organizational structure of the said office does not show any distinction of division/unit;

WHEREAS, in the Performance Evaluation Report of the BLGF it was recommended to follow the organization structure as prescribed in Local Treasury Operation Manual (LTOM) Book 1 Chapter 4E, that the Municipal Treasury Office should have two divisions which consists of Cash Division and Revenue Collection and the Administrative Section, hence the need to update the MTO's organizational structure;

WHEREAS, in the updating of the Organizational Structure of MTO, only Section 10 – Office Structure of the Municipal Treasurer's Office of Municipal Ordinance No. 10, Series of 2024 will be amended, to conform to the recommendation;

NOW THEREFORE

BE IT ORDAINED, by the Sangguniang Bayan of Marihatag, Surigao del Sur, in session assembled, that:

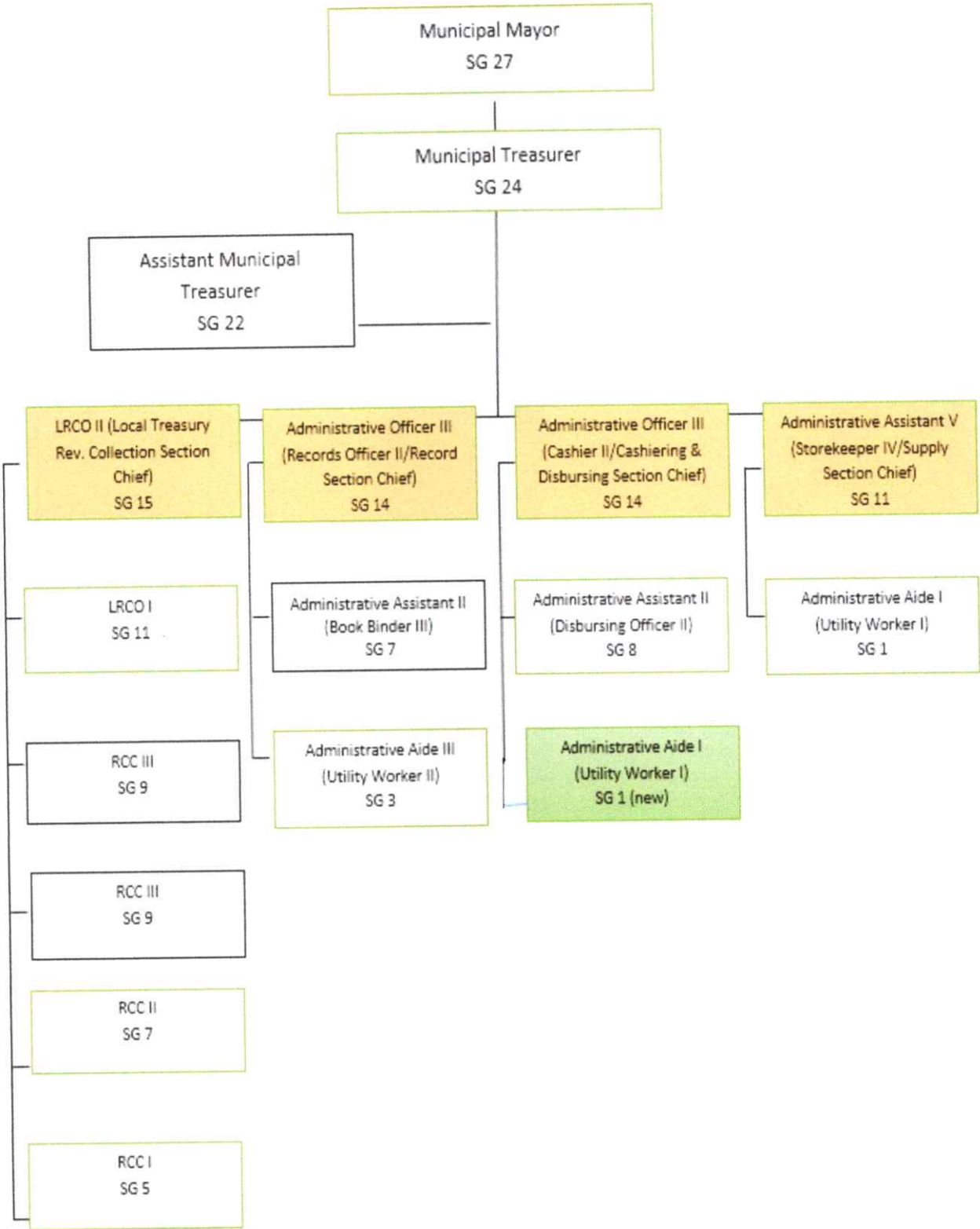
Section 1. Amendment of the Office Structure of the Municipal Treasurer's Office. Section 10 of Municipal ordinance no. 10, Series of 2024 is hereby amended as recommended by the Bureau of Local Government Finance (BLGF) to wit:

APPROVED :


BENJAMIN T. FAZON, JR.
Municipal Mayor

X ----- X

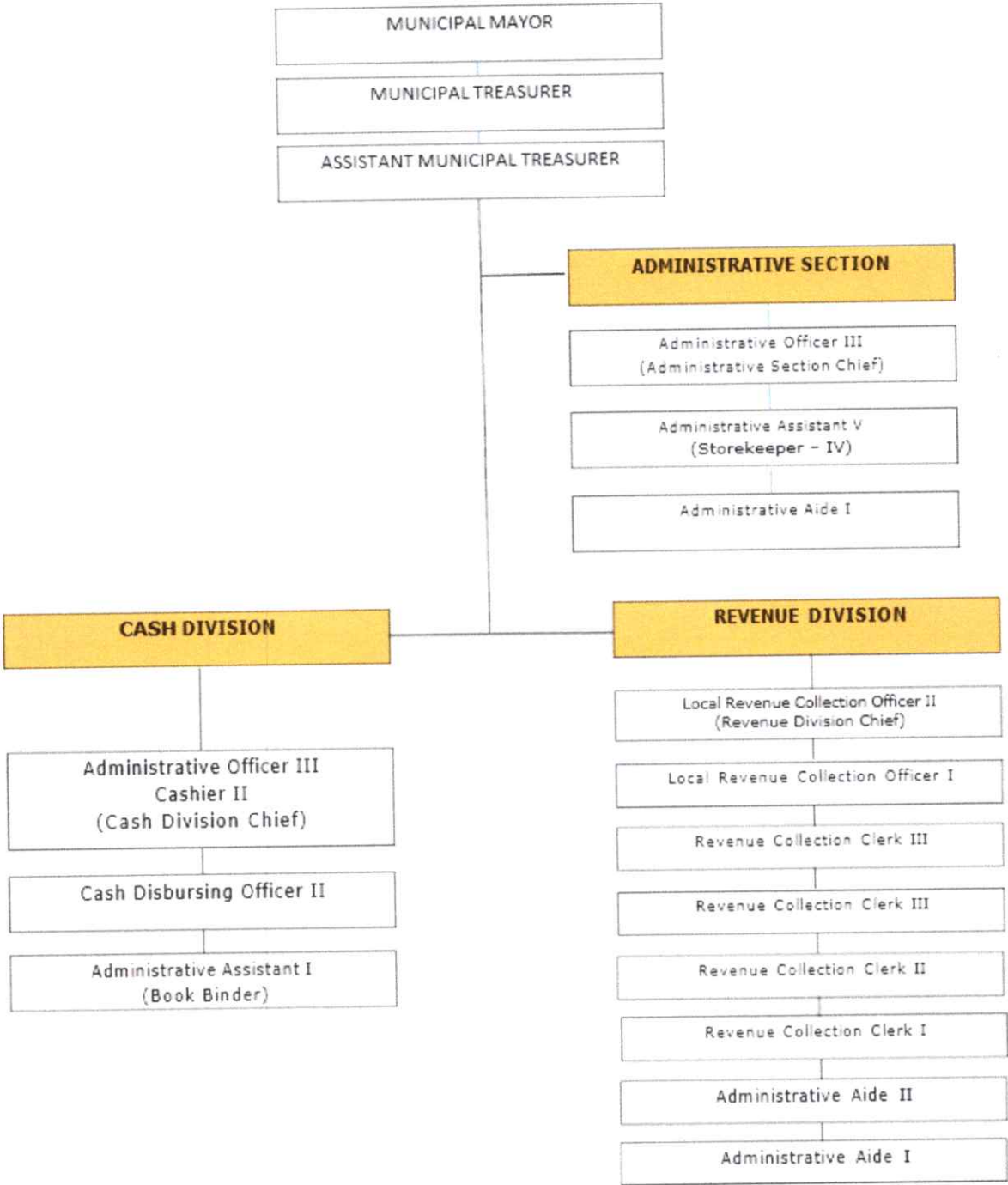
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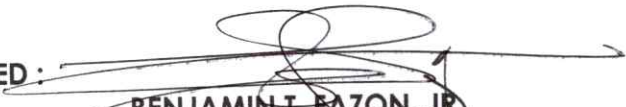


APPROVED :

BENJAMIN T. FAZON, JR.
Municipal Mayor

TO:



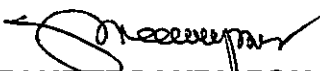
APPROVED : 
BENJAMIN T. FAZON, JR.
Municipal Mayor

SECTION 2. SEPARABILITY CLAUSE. All other provisions of Municipal Ordinance No. 10, Series of 2024, which are not affected by this amendment, shall remain in full force and effect.

SECTION 3. EFFECTIVITY. This ordinance shall take effect upon its approval.


CHARLITO R. LEROG
Municipal Vice Mayor
(Presiding Officer)

ATTESTED:


MARIA JEANETTE PANTALEON-CRUZ
Secretary to the Sangguniang Bayan

APPROVED by this Honor, the Municipal Mayor on this 18th day of December, 2025.


BENJAMIN T. PAZON, JR.
Municipal Mayor



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 110TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 16, 2024 AT THE LEGISLATIVE SESSION HALL

PRESENT:

Hon. Jovita S. Umapas
Municipal Vice Mayor
(Presiding Officer)

Hon. Elpedio L. Lamela, Jr.	- Member, Sangguniang Bayan
Hon. Olympiades F. Gomez, Jr.	- Member, Sangguniang Bayan
Hon. Adela C. Fazon	- Member, Sangguniang Bayan
Hon. Ronald I. Magallano	- Member, Sangguniang Bayan
Hon. Jerry A. Curada	- Member, Sangguniang Bayan
Hon. Nilson D. Malazarte	- Member, Sangguniang Bayan
Hon. Eufracito O. Alvizo	- Member, Sangguniang Bayan
Hon. Lamberto C. Navarro, Jr.	- Member, Sangguniang Bayan
Hon. Jeramie R. Palma	- Pambayang Pederasyon ng Sangguniang Kabataan/Ex-Officio Member
Hon. Dionesio P. Gomez	- Pres., Liga ng mga Brgy. Ex Officio SB Member
Hon. Julieto T. Sanchez	- Indigenous People's Member Rep./ Ex-Officio Member

ABSENT: NONE

MUNICIPAL ORDINANCE NO. 10
(Series of 2024)

AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR

SPONSORED BY: HON. RONALD I. MAGALLANO, HON. ELPEDIO L. LAMELA, JR., HON. EUFRACITO O. ALVIZO, HON. LAMBERTO C. NAVARRO, JR., AND JERRY A. CURADA

WHEREAS, the Municipal Mayor in his letter requested for the creation of the Office of the Human Resource and Development to be able create a more effective, compliant and professional local government workforce which in turn leads to better governance and public service delivery;

APPROVED:

JUSTIN MARC L. PELENIO
Municipal Mayor

X-----X

WHEREAS, CSC Memorandum Circular no. 12, Series of 2022, with a subject: "2022 Guidelines and Standards in the establishment of Organizational Structures and Staffing Patterns (OSSPs) in Local Government Units (LGUs)", Section 8, provides that:

"LGUs are strongly encouraged to create a Human Resource Management (HRM) Office which shall be responsible for human resource management and maintenance of effective liaison with the CSC. Provided, that when the number of personnel of an LGU does not warrant the creation of an Office, the LGUs are strongly encouraged to create at least a 2nd level HRM Officer position to perform the abovementioned duties and responsibilities and/or funds are available capacitating the LGUs to further create other HRM positions".

WHEREAS, along said request, and per recommendation of concern heads are the creation of positions in the office of the Municipal Accountant and Municipal Treasurer being a necessity in the daily operations of their respective offices;

NOW THEREFORE

BE IT ORDAINED, by the Sangguniang Bayan of Marikhatag, Surigao del Sur, in session assembled, that:

ARTICLE I

CREATION OF HUMAN RESOURCE AND MANAGEMENT OFFICE, POSITIONS, QUALIFICATIONS OF THE HRMO, DUTIES AND FUNCTIONS AND OFFICE STRUCTURE

SECTION 1. CREATION OF HUMAN RESOURCE AND MANAGEMENT OFFICE. The Human Resource and Management Office (HRMO) is hereby created as an office of the Local Government Unit of Marikhatag, Surigao del Sur.

SECTION 2. POSITIONS UNDER THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO). The following positions will be created under the Office of the Municipal Human Resource Management:

GENERIC POSITION TITLE	PARENTHETICAL TITLE
Municipal Government Department Head I (SG 24)	Human Resources Management Officer
One (1) Administrative Officer II (SG 11)	Administrative Officer I

SECTION 3. DUTIES AND RESPONSIBILITIES OF THE POSITIONS CREATED UNDER THE HUMAN RESOURCE AND MANAGEMENT OFFICE, QUALIFICATIONS OF THE HUMAN RESOURCE MANAGEMENT OFFICER.

A. MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICER – SG 24. The Human Resource and Management Office shall be headed by the Human Resource and Management Officer with the rank and salary grade of a department head.

APPROVED:

JUSTIN MARC L. PELENIO
Municipal Mayor

X-----X

A.1. QUALIFICATIONS. For the purpose of this ordinance and in the event of a vacancy, no person shall be appointed department head of the Human Resource and Management Office unless he/she is a citizen of the Philippines, a resident of the local government concerned, of good moral character, a holder of a college degree preferably in psychology, public administration or law, and a first-grade civil service eligible and human resource management or organization management for at least three (3) years.

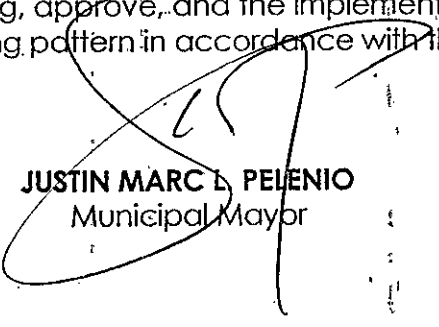
A.3. THE HUMAN RESOURCE AND MANAGEMENT OFFICER – SG 24, DUTIES AND FUNCTIONS. Shall take charge of the Human Resource and Management Office and shall perform the following powers and duties:

1. Provides supervision in the preparation of appointments, payrolls and other personnel records of the municipality.
2. Responsible for the publication and recruitment of vacant positions in the LGU, and assist the Local Chief Executive in the selection of applicants for available positions, except those classified by law or competent authority as policy determining, primarily confidential, or highly technical in nature, according to merit and fitness to be determined by competitive examinations.
3. Assist the Local Chief Executive in the screening of applicants for promotions available in the LGU.
4. Assist the Local Chief Executive in the implementation of personnel policies and programs on personnel management.
5. Provide information and advise the local chief executive in the preparation of circularized memoranda, circulars, and other issuances issued by the Civil Service Commission, and other offices/agencies regarding personnel work/actions.
6. Prepare report of accomplishments as required by the Local Chief Executive.
7. Conduct performance evaluation system among employees of the Local Government Units as required by the Civil Service Commission.
8. Conduct trainings and seminars for the development of personnel in the government service.
9. Does other related work as may be required by the immediate superior from time to time.
10. Exercise such other powers and perform other functions and duties as may be prescribed by law or ordinance

B. ONE (1) ADMINISTRATIVE OFFICER II (ADMINISTRATIVE OFFICER I)- SG 11, ITS DUTIES AND FUNCTIONS.

1. Formulates measures and provide technical assistance and support to the Mayor in providing the information and research data specifically establishing, approve, and the implementation of the organizational structure and staffing pattern in accordance with the guidelines and standards;

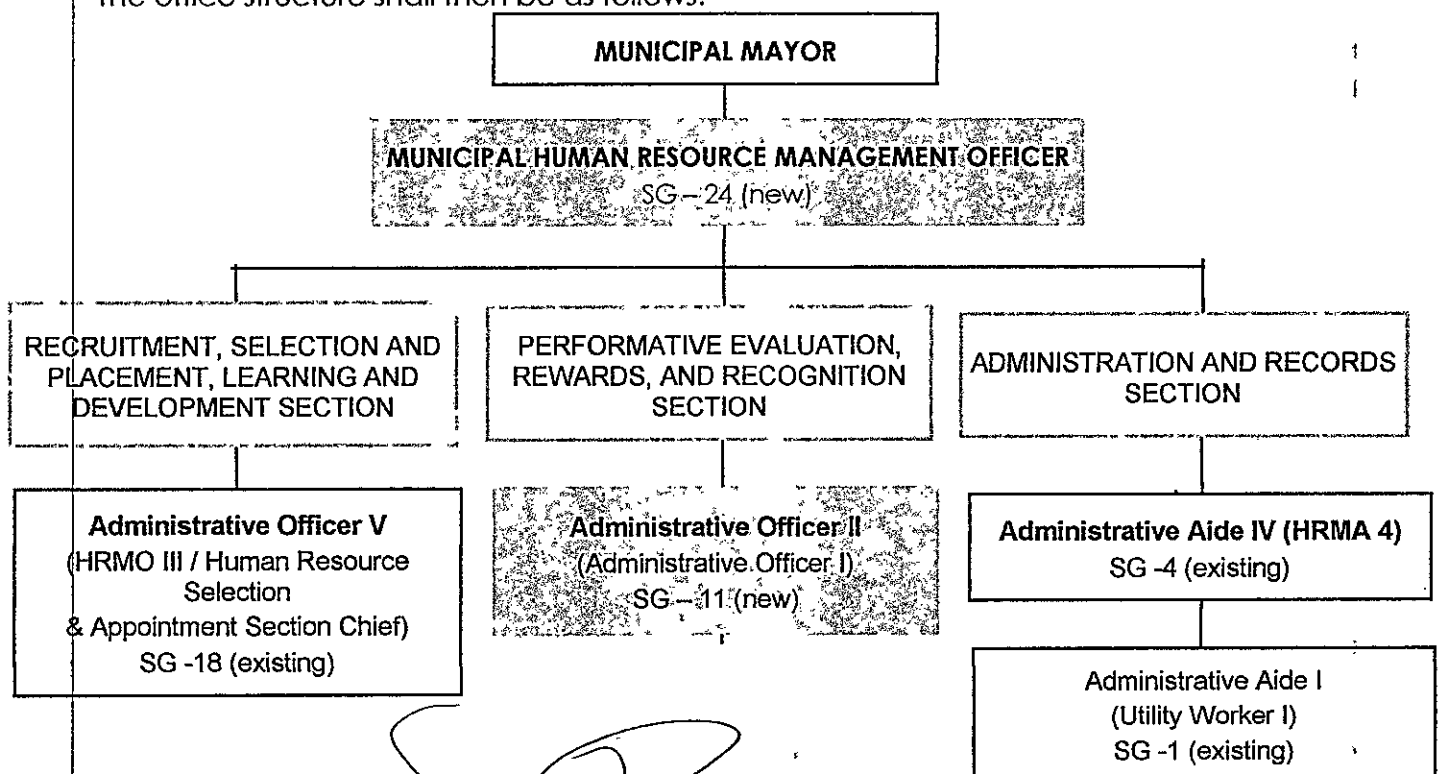
APPROVED:


JUSTIN MARC L. PELEÑO
Municipal Mayor

X-----X

2. Shall assist the HRMPSB all the necessary support in the conduct of the PSB screening.
3. Shall be responsible in the publication of all vacant positions in the web site of the Civil Service Commission and in three (3) conspicuous places in the Municipality.
4. Shall take charge in the preparations of documents related to appointments of permanent, temporary, co-terminus and Plantilla of casual appointments.
5. Shall be responsible in ensuring that all required documents must be submitted by the applicants for appointment.
6. Shall maintain and ensure that data will be created for all the capability trainings attended by the employees to avoid redundancy in the attendance of these trainings.
7. Perform all other duties and functions as maybe required from time to time

SECTION 4. THE OFFICE STRUCTURE. The existing positions under Human Resource Section of the Municipal Mayor's Office is hereby transferred to the Office of the Human Resource and Management (HRMO) marked as "existing" below the Office Structure. The office structure shall then be as follows:



APPROVED:

JUSTIN MARC L. PELENIO
Municipal Mayor

X-----X

ARTICLE II

**CREATION OF POSITION UNDER THE OFFICE OF THE MUNICIPAL ACCOUNTANT,
DUTIES AND RESPONSIBILITIES AND ITS OFFICE STRUCTURE**

SECTION 5. CREATION OF POSITIONS IN THE OFFICE OF THE MUNICIPAL ACCOUNTANT.
The following are the positions with corresponding salary grade, are hereby created under the Office of the Municipal Accountant:

GENERIC POSITION TITLE	PARENTHETICAL TITLE
One (1) Administrative Officer IV (SG 15)	Management and Audit Analyst II
One (1) Administrative Assistant IV (SG 10)	Bookbinder IV
One (1) Administrative Assistant I (SG 4)	Bookbinder II

SECTION 6. DUTIES AND FUNCTIONS OF POSITIONS CREATED UNDER THE OFFICE OF THE MUNICIPAL ACCOUNTANT. The duties and functions of the newly created positions under the Office of the Municipal Accountant, are as follows:

6.1. One (1) Administrative Officer IV (Management and Audit Analyst II) – SG 15.

1. Assess and analyze the utilization and performance of government programs and operations to identify areas for improvement.
2. Design and implement action plans and programs to achieve organizational goals. This includes identifying priorities, setting objectives, and recommending strategies for resource allocation and implementation.
3. Identifying inefficiencies and bottlenecks in government processes and procedures, and recommending solutions to streamline operations and reduce costs. This may involve redesigning workflows.
4. Work with government officials, department heads and staff to analyze and resolve management issues in a timely manner.
5. Prepare reports, presentations, and other documentation to communicate findings, recommendations, and progress on action plan.
6. Perform other related tasks as may be required from time to time.

6.2. Administrative Assistant IV (Bookbinder IV) – SG 10.

1. In-charge for the segregation of DVs and RCDs for submission to COA.
2. Submit all segregated vouchers and RCDs to COA on a monthly basis on time as mandated by COA.
3. Record keeping of all the premiums and loan remittances of all employees i.e GSIS, HDMF, PHIC, and other related transactions.
4. Maintain logbook for all transactions such as DVs, PRs, liquidation report, and other related transactions as to the status if returned to concerned office or approved and forwarded to next signatory.
5. Perform other related tasks as may be required from time to time.

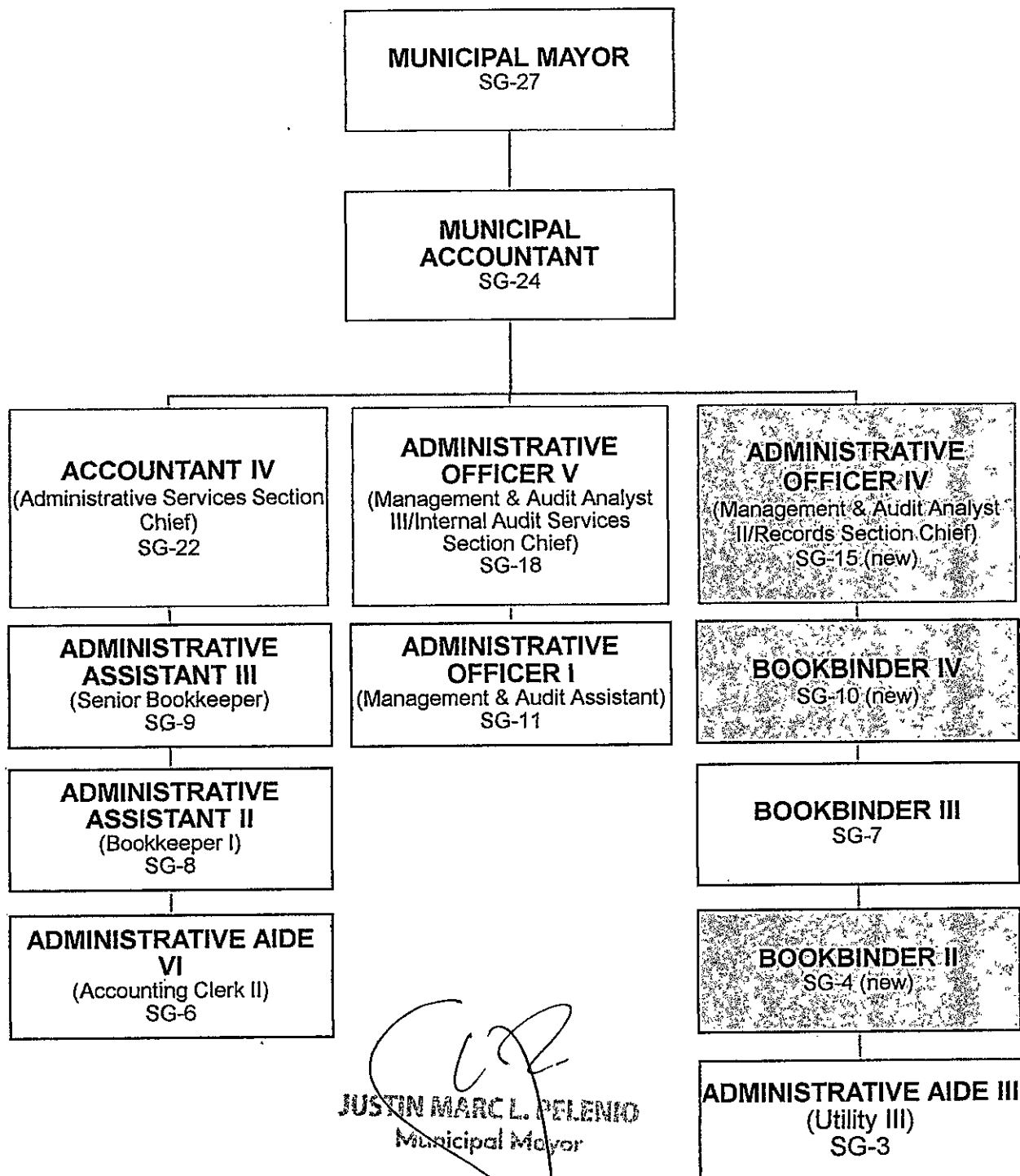
APPROVED:

JUSTIN MARC L. PELENIO
Municipal Mayor

6.3. Administrative Assistant I (Bookbinder II) – SG 4

1. In-charge for the segregation of DVs, RCDs, Liquidation report, Payroll, and other documents of Barangay and SK for submission to COA.
2. Record keeping of Barangay Employees' Annual Income Tax Returns, VAT and OPT, and all other remittances of Barangay.
3. Filing of all Barangay communications to bookkeeper and municipal accountant.
4. Perform other related tasks as may be required from time to time.

SECTION 7. The office structure of the **OFFICE OF THE MUNICIPAL ACCOUNTANT**, incorporating the newly created positions in this ordinance, shall now be as follows:



X-----X

**ARTICLE III
CREATION OF POSITION UNDER
THE OFFICE OF THE MUNICIPAL TREASURER,
DUTIES AND RESPONSIBILITIES AND ITS ORGANIZATIONAL STRUCTURE**

SECTION 8. CREATION OF POSITIONS IN THE OFFICE OF THE MUNICIPAL TREASURER. A. The following are the positions with corresponding salary grade, created under the Office of the Municipal Accountant:

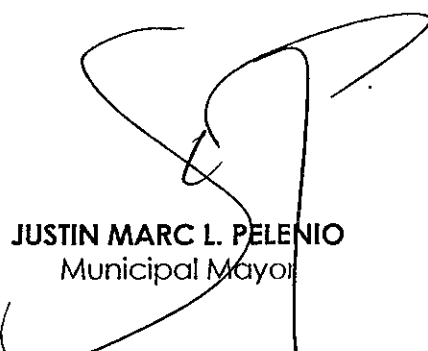
GENERIC POSITION TITLE	PARENTHETICAL TITLE
One (1) Administrative Aide I (SG 1)	Utility Worker I

SECTION 9. DUTIES AND FUNCTIONS. The duties and functions the newly created position, are as follows.

10. 1. One (1) Administrative Aide I (Utility Worker I) -SG 1.

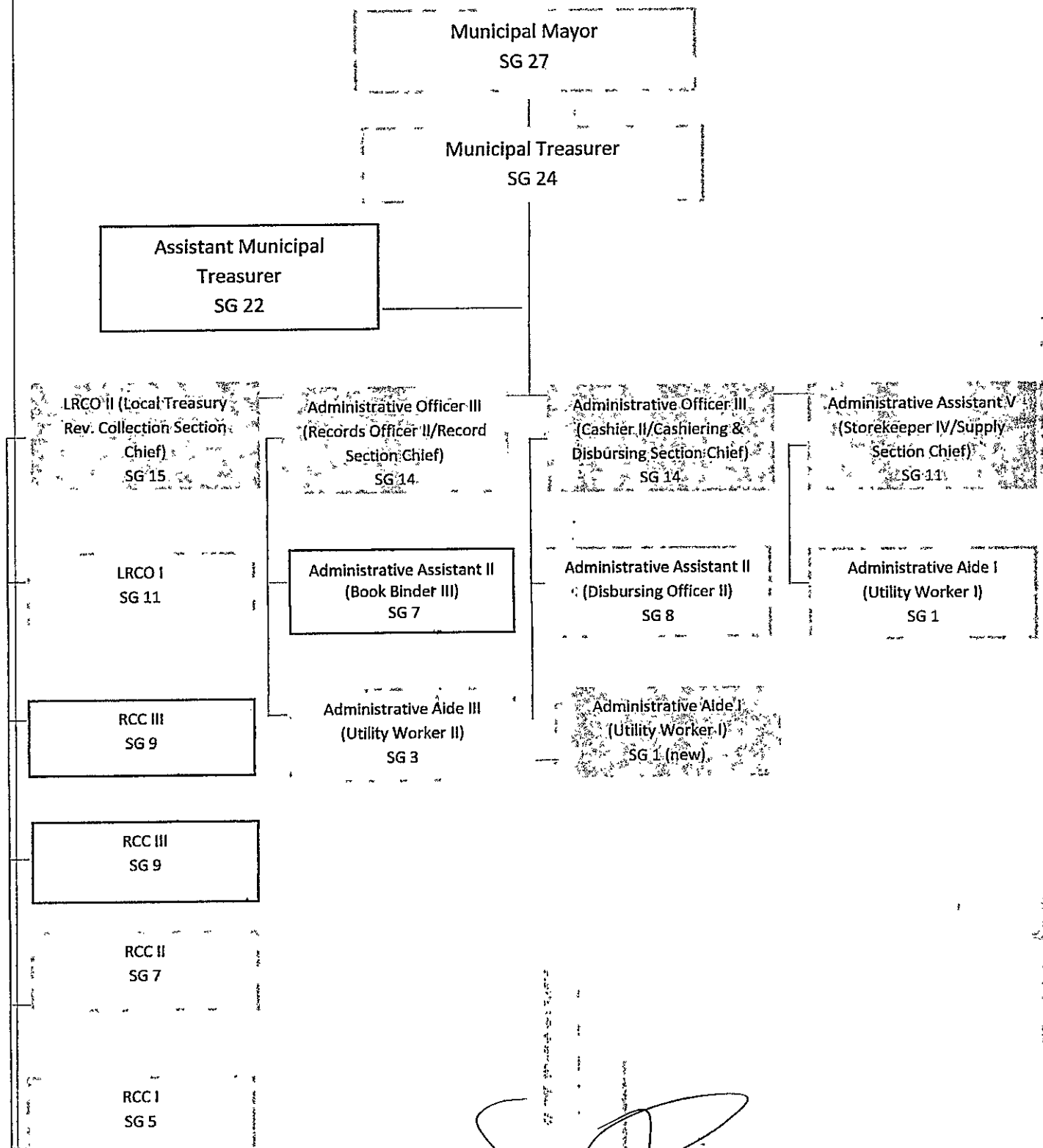
1. Drive the MTO vehicle.
2. Assist in the delivery of Tax Bills.
3. Assist in the conduct of actual inspection and inventory of supplies, materials, and equipment.
4. Perform other duties as may assigned by the Municipal Treasurer.

APPROVED:


JUSTIN MARC L. PELENIO
Municipal Mayor

X-----X

SECTION 10. The Office structure of the Municipal Treasurer's Office as presented below shall reflect the existing and the newly created positions.



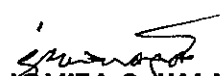
APPROVED:

JUSTIN MARC L. PELENIO
Municipal Mayor

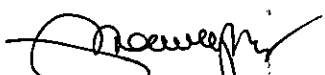
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SECTION 11. SEPARABILITY CLAUSE. The provisions of any ordinance, local executive order, or issuances which are inconsistent herewith are hereby repealed or amended accordingly.

SECTION 12. EFFECTIVITY. This ordinance shall take effect upon its approval.


JOVITA S. UMAPAS
Municipal Vice Mayor
(Presiding Officer)

ATTESTED:


MARIA JEANETTE PANTALEON-CRUZ
Secretary to the Sangguniang Bayan

APPROVED by this Honor, the Municipal Mayor on this ____ day of ____
2024.


JUSTIC MARC L. RELENIO
Municipal Mayor



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
REGIONAL OFFICE NO. XIII (Caraga)
2F P.S. Arcade, J. P. Rosales Avenue, Butuan City



04 September 2025

HON. BENJAMIN T. FAZON, JR. RCE, RSE, RMAT
Municipal Mayor
Marihatag, Surigao del Sur

Subject: Local Treasury Operations Evaluation Report

Dear **Honorable Mayor Fazon, Jr.:**

We are furnishing your office of the findings, observations and recommendations on the results of the conduct of Local Treasury Operations Evaluation by the Regional Evaluation Team of this office at the Municipal Treasurer's Office of Marihatag, Surigao del Sur on 26-27 August 2025, per BLGF CARAGA TRAVEL ORDER No. 040.2025 dated 20 August 2025.

Further, it is hereby requested that the concerned Local Treasurer submits the compliance of the recommendations using the attached report template to this office and the Office of the Provincial Treasurer of the Province of Surigao del Sur. The compliance report shall be submitted digitally to caraga@blgf.gov.ph within fifteen (15) days upon receipt hereof.

We appreciate the support extended to our evaluator. Thank you.

Very truly yours,


ERWINA GRACE P. MORALES
OIC Regional Director

Copy Furnished:

NERRY Q. SABATIN
Municipal Treasurer
Marihatag, Surigao del Sur



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
LOCAL TREASURY OPERATIONS UNIT
PERFORMANCE EVALUATION REPORT



Name of LGU:	Marihatag, Surigao del Sur	BLGF Office TO No.:	040.2025 dated 20 August 2025
Name of Treasurer:	Nerry Q. Sabatin	Date of Evaluation Report:	
Evaluators:	Jethru Cyrus B. Sularte Sheena Marie G. Berido Maria Regina J. Lacano	26-27 August 2025	

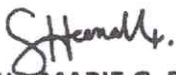
OBSERVATIONS/FINDINGS		COMMENTS/RECOMMENDATIONS
I. LOCAL TREASURY ORGANIZATION AND FACILITIES		
1	The organizational chart provided does not show any distinction of division/unit.	It is recommended to follow the organization structure as prescribed in LTOM Book 1 Chapter 4E, the Municipal Treasury Office should have two divisions which consist of Cash Division and Revenue Collection and the Administrative Section. Update the organization chart posted on the premises of the Municipal Treasury Office to ensure that employees and visitors can easily identify the personnel whom they should directly approach for assistance.
2	The position of Assistant Municipal Treasurer is vacant. Additionally, there are five (5) vacant treasury personnel positions in the office. Vacant Positions: 2 - Revenue Collection Clerk III 1 - Revenue Collection Clerk I 1 - Administrative Aide III (Utility Worker II) 1 - Administrative Assistant V (Storekeeper IV)	It is strongly recommend that the Municipal Treasurer to make a representation to the LCE regarding the filling up of vacant positions and adopt an efficient and desirable organizational setup and structure as prescribed in 2nd Edition LTOM Book I Section 4C. Filling this position could help improve the office's efficiency by ensuring better workload distribution, enhanced financial management, and smoother operations. In addition, the designation or appointment of an Acting Assistant Municipal Treasurer is highly significant, as this position also serves as the alternate signatory in the disbursement of funds whenever the Municipal Treasurer is on official travel or on leave of absence.
3	The local treasury office utilizes ICT systems (SPEDC & ECPAC); however, the LGU/office has not assigned any IT Plantilla positions within the Treasury Office, whose primary function is to maintain the systems and provide technical support.	Book I, Section 4B, LTOM (2nd Edition) states that the Local Treasury Office is also encouraged to create an Information Technology (IT) Unit or IT plantilla positions to perform the following functions: 1. Handle the security and maintenance of digitized real property tax records of the local treasury office and assist in the posting of related tax information campaign materials; 2. Handle the maintenance and updating of systems applications and information technology

enhanced monitoring of delinquencies, and sustained taxpayer education campaigns, and strengthen compliance with prescribed fund management and reporting requirements. Adoption of ICT-based systems is likewise encouraged to improve efficiency, transparency, and taxpayer confidence. We hope to see improvements in these areas in the next evaluation.

Heartfelt thanks are extended to the Municipality of Marihatag for the warm welcome, generous hospitality, comfortable accommodation, and delicious meals provided during the visit. Your cooperation was invaluable to the smooth and successful conduct of the evaluation, and your steadfast support is deeply valued.

Prepared By:


JETHRU CYRUS B. SULARTE
Financial Analyst IV


SHEENA MARIE G. BERIDO
Local Treasury Operations Officer III


MARIA REGINA J. LACANO
Administrative Assistant I

Approved By:


ERWINA GRACE P. MORALES
OIC Regional Director



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF MARIHATAG

OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

**PHOTOS TAKEN DURING THE POSTING OF COPIES OF MUNICIPAL
ORDINANCE NO. 14, SERIES OF 2025
DATE OF POSTING: DEC. 19, 2025**



Posting of Municipal Ordinance No. 14, Series of 2025 at the Legislative Building

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG
TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 29, 2025 AT THE LEGISLATIVE SESSION HALL

PRESENT:

Hon. Charito R. Lerag Municipal Vice Mayor (Presiding Officer)	- Member, Sangguniang Bayan
Hon. Laurence T. Navarro	- Member, Sangguniang Bayan
Hon. Ronald D. Mendoza	- Member, Sangguniang Bayan
Hon. Cherry R. Pacheco	- Member, Sangguniang Bayan
Hon. Gerry S. Campos	- Member, Sangguniang Bayan
Hon. Epodio L. Lomela, Jr.	- Member, Sangguniang Bayan
Hon. Dionisio F. Gomez	- Pres. Liga ng mga tagapag-Usap SB Member

OIC MAYOR:

Hon. Rene J. Pascual	- Member, Sangguniang Bayan
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ON OFFICIAL BUSINESS:

Hon. Rebecca S. Polinar	- Member, Sangguniang Bayan
Hon. Julieto T. Sanchez	- Indigenous People's Member Rep./ Ex-Officio Member
Hon. Olympiades F. Gomez, Jr.	- Member, Sangguniang Bayan

ABSENT:

On Sick Leave:

Hon. Jeremie R. Palma	- Pambayang Federasyon ng Sangguniang Kabataan/Ex-Officio Member
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MUNICIPAL ORDINANCE NO. 14
(Series of 2025)

AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: "AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR," SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL

SPONSORED BY: HON. GERRY S. CAMPOS

APPROVED:

BENJAMIN T. YAZON, JR.
Municipal Mayor



Posting of Municipal Ordinance No. 14, Series of 2025 at the Municipal Hall

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG
TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 29, 2025 AT THE LEGISLATIVE SESSION HALL

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Hon. Charito R. Lerag Municipal Vice Mayor (Presiding Officer)	- Member, Sangguniang Bayan
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Hon. Ronald D. Mendoza	- Member, Sangguniang Bayan
Hon. Cherry R. Pacheco	- Member, Sangguniang Bayan
Hon. Gerry S. Campos	- Member, Sangguniang Bayan
Hon. Epodio L. Lomela, Jr.	- Member, Sangguniang Bayan
Hon. Dionisio F. Gomez	- Pres. Liga ng mga tagapag-Usap SB Member

OIC MAYOR:

Hon. Rene J. Pascual	- Member, Sangguniang Bayan
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ON OFFICIAL BUSINESS:

Hon. Rebecca S. Polinar	- Member, Sangguniang Bayan
Hon. Julieto T. Sanchez	- Indigenous People's Member Rep./ Ex-Officio Member
Hon. Olympiades F. Gomez, Jr.	- Member, Sangguniang Bayan

ABSENT:

On Sick Leave:

Hon. Jeremie R. Palma	- Pambayang Federasyon ng Sangguniang Kabataan/Ex-Officio Member
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(Series of 2025)

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SPONSORED BY: HON. GERRY S. CAMPOS

APPROVED:

BENJAMIN T. YAZON, JR.
Municipal Mayor





Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 29, 2025 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

Hon. Charito R. Lerog Municipal Vice Mayor (Presiding Officer)	
Hon. Laurence T. Navarro	- Member, Sangguniang Bayan
Hon. Ronald D. Mendoza	- Member, Sangguniang Bayan
Hon. Cheryl K. Pacheco	- Member, Sangguniang Bayan
Hon. Gerry S. Campos	- Member, Sangguniang Bayan
Hon. Epedio L. Lamela, Jr.	- Member, Sangguniang Bayan
Hon. Dionasio P. Gorniz	- Pres. Liga ng mga Ilog, Ex-Officio SB Member

OIC MAYOR:

Hon. Rame J. Pascual	- Member, Sangguniang Bayan
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ON OFFICIAL BUSINESS:

Hon. Rebecca S. Palmar	- Member, Sangguniang Bayan
Hon. Juleto T. Sanchez	- Indigenous People's Member Rep./ Ex-Officio Member
Hon. Olympiades F. Gomez, Jr.	- Member, Sangguniang Bayan

ABSENT:

On Sick Leave:

Hon. Jeremie R. Palma	- Pamibayong Pederasyon ng Sangguniang Kabataan/Ex-Officio Member
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MUNICIPAL ORDINANCE NO. 14
(Series of 2025)

AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: "AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR," SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL

SPONSORED BY: HON. GERRY S. CAMPOS

APPROVED: 
BENJAMIN T. YAZON, JR.
Municipal Mayor

Posting of Municipal Ordinance No.14, Series of 2025 at the Municipal Gymnasium

PREPARED BY:


APRIL KENT S. PAIMALAN
ADM AIDE III

REVIEWED BY:

MARIA JEANETTE P. CRUZ
Secretary to the Sangguniang Bayan

PROOF OF POSTING AT SOCIAL MEDIA THROUGH FACEBOOK PAGE

ACCOUNT NAME: MARIHATAG LEGISLATIVE

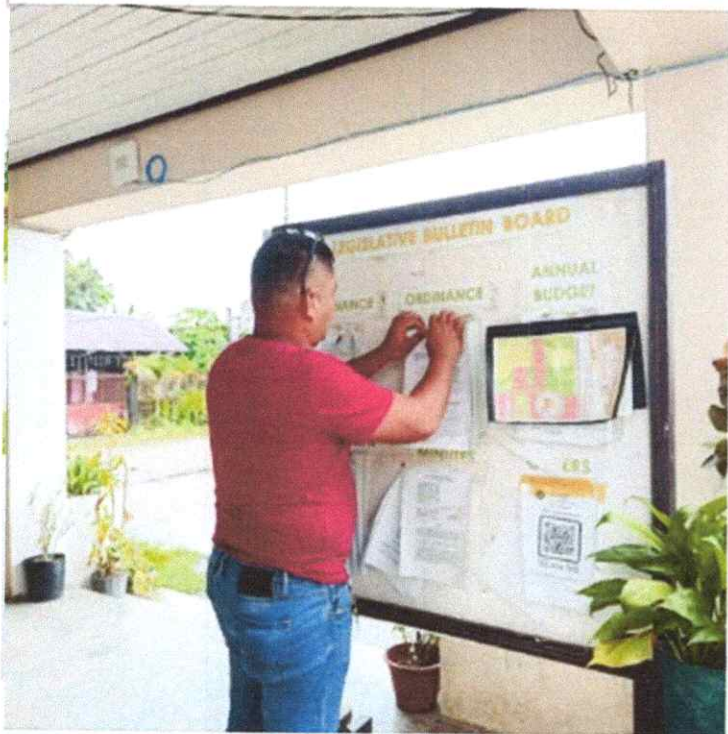


Marihatag Legislative is with Chacha Rivas Lerog and Maria Jeanette.

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Posted on December 19, 2025

Municipal Ordinance No. 14, Series of 2025: AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: "AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNI... See more



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF MARIHATAG

TANGGAPAN NG SANGGUNIANG BATAYAN
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE SANGGUNIANG BATAYAN OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR, HELD ON OCTOBER 29, 2025 AT THE LEGISLATIVE SESSION HALL

PRESENT:

Hon. Chacha R. Lerog
Municipal Vice Mayor
(Presiding Officer)

Hon. Laurence T. Navarro	Member, Sangguniang Bayan
Hon. Ronald D. Mendoza	Member, Sangguniang Bayan
Hon. Cheryl R. Pacheco	Member, Sangguniang Bayan
Hon. Gary J. Campos	Member, Sangguniang Bayan
Hon. Ederico L. Lomera, Jr.	Member, Sangguniang Bayan
Hon. Donato P. Gomez	Pres. Liga ng mga Barangay Ex-Officio SB Member

CHC MAYOR

Hon. Rendi J. Pascual	Member, Sangguniang Bayan
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ON OFFICIAL BUSINESS:

Hon. Rebecca S. Palma	Member, Sangguniang Bayan
Hon. Juleto T. Sanchez	Indigenous People's Member Rep./ Ex-Officio Member
Hon. Olympades F. Gomez, Jr.	Member, Sangguniang Bayan

ABSENT:

On Sick Leave:

Hon. Janina R. Palma	Pamagayong Pederasyon ng Sangguniang Kabataan/Ex-Officio Member
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MUNICIPAL ORDINANCE NO. 14
(Series of 2025)

AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE

Page 2: Municipal Ordinance No. 14
Series of 2025

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Series of 2025

WHEREAS, the Bureau of Local Government Finance (BLGF) conducted its evaluation of the Municipal Treasurer's Office (MTO) and has found out that the organizational structure of the said office does not show any distinction of duties;

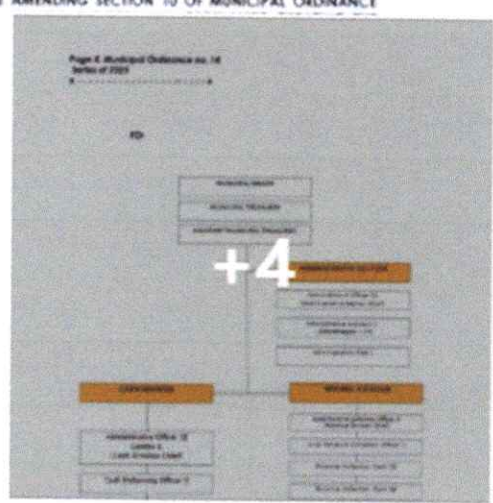
WHEREAS, in the Performance Evaluation Report of the MTO, it was recommended to follow the organizational structure as prescribed in 2020 Terms Operation Manual (TOM), Book 1, Chapter 40. For the Municipal Treasurer's Office should have two divisions which consist of Cash Division and Revenue Collection; and the Administrative section, hence, the need to update the MTO's organizational structure;

WHEREAS, in the reporting of the Department Secretary of MTO, only Section 10 - Office Structure of the Municipal Treasurer's Office of Municipal Ordinance No. 10, Series of 2024 will be amended to conform to the recommendations;

NOW THEREFORE

BE IT ORDAINED: by the Sangguniang Bayan of Marikhatag, Surigao del Sur, it is hereby ordered that:

Section 1: Attachment of the Office Structure of the Municipal Treasurer's Office, Section 10 of Municipal Ordinance No. 10, Series of 2024 is hereby amended to be recommended by the Bureau of Local Government Finance (BLGF) to be:



POSTED/PREPARED BY:

APRIL KENT S. PAIMALAN
ADM AIDE III