



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



**Office of the Sangguniang Bayan**

April 07, 2026

**MR. EDGAR G. PEREZ II, LLB**  
Provincial Secretary  
Sangguniang Panlalawigan  
Tandag City, Surigao del Sur

Sir:

Greetings of peace and goodwill!



We are forwarding herewith **Ordinance No. 01-A, Series of 2026** "An Ordinance Amending Ordinance No. 12, Series of 2020, by Changing/Renaming the Position Title of Municipal Government Department Head (Internal Auditor), Salary Grade 24, into Municipal Government Department Head (Municipal Internal Audit System Officer), Salary Grade 24, Under the Internal Audit Service Office of the Municipality of Carrascal, Surigao del Sur."

Its contents are self-explanatory, and the foregoing is duly transmitted for your review, evaluation, and appropriate action.

We trust that this will merit your kind consideration.

Very truly yours,

**CHESTER A. AZARCON**  
Secretary to the Sanggunian

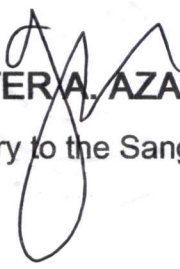
# **P O S T E D**

**SB BULLETIN BOARD**

**MAYOR'S OFFICE BULLETIN BOARD**

**CARRASCAL PUBLIC MARKET**

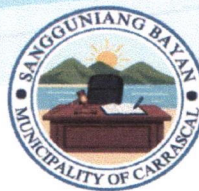
**April 07, 2026**

  
**CHESTER A. AZARCON**

Secretary to the Sanggunian



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



Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 24<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JANUARY 19, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. VICENTE H. PIMENTEL III  
Municipal Vice Mayor  
Presiding Officer

Regular Members

Hon. John Angelo T. Arreza, CE  
Hon. Romen R. Intano  
Hon. Richard L. Hotchkiss  
Hon. Chito O. Eliot

Hon. Jessie James T. Valle  
Hon. Keith Vincent P. Pimentel  
Hon. Oliver Han D. Villarosa  
Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Carmelita V. Correos - LNMB  
Hon. Kidd Elijah P. Pebojot - SK Federation President

ON LEAVE: Hon. Datu Dennis H. Dagno - IPMR

ORDINANCE NO. 01-A, SERIES OF 2026

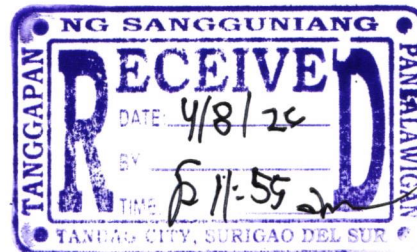
“AN ORDINANCE AMENDING ORDINANCE NO. 12, SERIES OF 2020, BY CHANGING/RENAMING THE POSITION TITLE OF MUNICIPAL GOVERNMENT DEPARTMENT HEAD (INTERNAL AUDITOR), SALARY GRADE 24, INTO MUNICIPAL GOVERNMENT DEPARTMENT HEAD (MUNICIPAL INTERNAL AUDIT SYSTEM OFFICER), SALARY GRADE 24, UNDER THE INTERNAL AUDIT SERVICE OFFICE OF THE MUNICIPALITY OF CARRASCAL.”

INTRODUCED BY:  
HONORABLE JESSIE JAMES T. VALLE

“WHEREAS, the Municipality of Carrascal recognizes the need to strengthen its internal audit system in order to promote transparency, accountability, and efficiency in local governance;

“WHEREAS, there is a necessity to align the position title of the Internal Auditor with its expanded functions and system-based approach consistent with prevailing standards and guidelines on internal auditing in local government units; and

M.O. NO. 01-A, SERIES OF 2026 – AN ORDINANCE AMENDING ORDINANCE NO. 12, SERIES OF 2020, BY CHANGING/RENAMING THE POSITION TITLE OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD (INTERNAL AUDITOR), SALARY GRADE 24, INTO MUNICIPAL GOVERNMENT DEPARTMENT HEAD (MUNICIPAL INTERNAL AUDIT SYSTEM OFFICER), SALARY GRADE 24, UNDER THE INTERNAL AUDIT SERVICE OFFICE OF THE MUNICIPALITY OF CARRASCAL.



PROVINCE OF SURIGAO DEL SUR  
Office of the Secretary to the Sangguniang Panlalawigan  
Tel. No.: 086-2115832  
Email: ossp@surigaoelSUR.gov.ph  
OSSP-26-05730

**“WHEREAS,** the renaming of the position to Municipal Government Department Head (Municipal Internal Audit System Officer), without affecting its Salary Grade 24, is intended to enhance organizational clarity and improve the delivery of internal audit services.

**“ NOW THEREFORE ”**

Be it enacted, as it is hereby enacted by the Sangguniang Bayan of the Municipality of Carrascal, Surigao del Sur, in session assembled:

**SECTION 1. Amendment.** Ordinance No. 12, Series of 2020, is hereby amended by changing/renaming the position title under the Internal Audit Service Office of the Municipality of Carrascal.

| FROM                                                                        | TO                                                                                                    |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Municipal Government Department Head<br>(Internal Auditor), Salary Grade 24 | Municipal Government Department Head<br>(Municipal Internal Audit System Officer),<br>Salary Grade 24 |

**SECTION 2. Purpose.** This amendment is made to align the position title with the evolving functions, systems approach, and standards of internal auditing in local governance, ensuring consistency with applicable guidelines and strengthening internal control mechanisms within the Municipality.

**SECTION 3. Duties and Functions.** The Municipal Internal Audit System Officer shall perform the duties and functions consistent with existing laws, rules, and regulations governing internal audit in local government units, including but not limited to ensuring compliance, promoting efficiency, and enhancing accountability in public service.

**SECTION 4. Salary Grade and Benefits.** The position shall retain its Salary Grade 24, including all corresponding benefits and privileges as provided under existing laws and issuances.

**SECTION 5. Non-Impairment Clause.** All other provisions of Ordinance No. 12, s. 2020 not inconsistent with this Ordinance shall remain valid and effective.

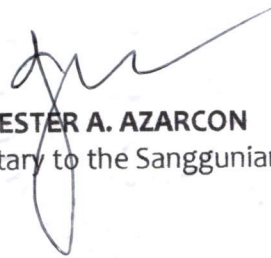
**SECTION 6. Repealing Clause.** All ordinances, rules, and regulations inconsistent herewith are hereby repealed or modified accordingly.

**SECTION 7. Effectivity.** This Ordinance shall take effect upon approval and compliance with applicable publication and posting requirements.

M.O. NO. 01-A, SERIES OF 2026 – AN ORDINANCE AMENDING ORDINANCE NO. 12, SERIES OF 2020, BY CHANGING/RENAMING THE POSITION TITLE OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD (INTERNAL AUDITOR), SALARY GRADE 24, INTO MUNICIPAL GOVERNMENT DEPARTMENT HEAD (MUNICIPAL INTERNAL AUDIT SYSTEM OFFICER), SALARY GRADE 24, UNDER THE INTERNAL AUDIT SERVICE OFFICE OF THE MUNICIPALITY OF CARRASCAL.

DONE this 19<sup>th</sup> day of January, 2026 at Carrascal, Surigao del Sur.

CERTIFIED TRUE AND CORRECT:



**CHESTER A. AZARCON**  
Secretary to the Sanggunian

ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:



**VICENTE H. PIMENTEL III**  
Municipal Vice Mayor, Presiding Officer

APPROVED:



**JOSEPH L. URGEL**  
Municipal Mayor

M.O. NO. 01-A, SERIES OF 2026 – AN ORDINANCE AMENDING ORDINANCE NO. 12, SERIES OF 2020, BY CHANGING/RENAMING THE POSITION TITLE OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD (INTERNAL AUDITOR), SALARY GRADE 24, INTO MUNICIPAL GOVERNMENT DEPARTMENT HEAD (MUNICIPAL INTERNAL AUDIT SYSTEM OFFICER), SALARY GRADE 24, UNDER THE INTERNAL AUDIT SERVICE OFFICE OF THE MUNICIPALITY OF CARRASCAL.



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

Office of the Sangguniang Bayan

EXCERPTS FROM THE MINUTES OF THE 26<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIAN BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JULY 20, 2020 AT THE LEGISLATIVE SESSION HALL.

Present:

**HON. JESSIE JAMES T. VALLE**

Municipal Vice Mayor

Presiding Officer

**SB MEMBERS**

Hon. Romen R. Intano

Hon. Celso P. Azarcon

Hon. Adeline A. Sugian

Hon. Rodel R. Arreza, CE

Hon. Juden P. Arreza

SK Federation President

Hon. Richard L. Hotchkiss

Hon. Orestes B. Arreza, Jr.

Hon. Chito O. Eliot

Hon. Florida R. Coma

Hon. Charlimyne G. Intano - LNMB

Hon. Ryan B. Huniog

IPMR

Absent: None

**ORDINANCE NO. 12, S. 2020**

**“AN ORDINANCE CREATING THE POSITION OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD (SG 24) INTERNAL AUDITOR IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR.”**

---

**INTRODUCED BY:**

**HONORABLE CELSO P. AZARCON**

---

**“WHEREAS**, Section 19 of the Local Government Code of 1991 provides that every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare;

**“WHEREAS**, this creation is in compliance with the Administrative Order No. 70 dated April 14, 2003 and Budget Circular No. 2004-4 dated March 22, 2004 which mandated the Local Government Units to create such position for the efficient and effective operations and implementations of all the projects, programs and activities;

**“WHEREAS,** this has been the findings during the conduct of Annual Audit report by the Commission on Audit on the Municipality of Carrascal, Surigao del Sur on the issuance of Commission Audit Report No. 6, 2017;

**“WHEREAS,** to observe the mandates of the Commission on Audit as well as with the other Government Authorities, The Local Government of Carrascal created an Internal Audit Service Office.

**“ NOW THEREFORE ”**

**“BE IT ORDAINED,** AS IT IS hereby ordained by the Sangguniang Bayan of Carrascal, Surigao del Sur, in session duly assembled;

**SECTION 1. TITLE.** An Ordinance Creation of the Position of the Municipal Government Department Head (SG 24) Internal Auditor in the Municipality of Carrascal, Surigao del Sur.

**SECTION 2. DECLARATION OF POLICY AND PRINCIPLE.** The Local Government of Carrascal, Surigao del Sur shall guarantee the economical, efficient and effective operation and implementation of its projects, program and activities.

**SECTION 3. OBJECTIVE.** The Municipality of Carrascal shall manage, expend or utilize its resources in accordance with the Laws and Regulations and safeguard against loss or wastage, illegal or improper disposition in ensuring efficiency, economy and effectiveness in the operation of Municipal Government.

**SECTION 4. FUNCTION.**

1. Appraisal of procedures and related matters, including an expressing an opinion as to the efficiency or adequacy of existing procedures; and appraising personnel efficiency.
2. Verification and analysis of financial operations data to ascertain if attendant management information system generate data or reports that are complete, accurate and valid.
3. Activities verifying the extent of compliance. This may involve determining that accounting procedures or other processes are being followed; operating expenditures are being properly implemented; governmental regulations are being complied with; performance target are being achieved; and other contractual obligations are being met.
4. Functions of a protective nature, such as prevention and detection of fraud or dishonesty, review of cases involving misuse of agency property; and checking of transaction with outside parties.
5. Miscellaneous services, including special investigations to outside contracts such as the COA. Internal Audit shall consist of all the operations audit and financial audit.

**SECTION 5. POSITION.** The Municipal Government Department Head 9SG (24) Internal Auditor shall be created who shall manage the Office in accordance with the guidelines and policies and functions.

**SECTION 6. QUALIFICATION.**

- POSITION TITLE :** Municipal Government Department Head (SG 24) Internal Auditor
- EDUCATION :** Certified Public Accountant
- EXPERIENCE :** 4 years in internal audit functions both in the government private companies.
- TRAINING :** 24 hours training in Management and Supervision,
- ELIGIBILITY :** RA 1080

**SECTION 7. APPROPRIATION.** The Amount of One Million One Hundred Seventy Thousand Three Hundred Sixty Four Pesos and Sixty Four Centavos (₱ 1,170,364.64) shall be appropriated annually for the one (1) position Municipal Government Department Head (SG 24) Internal Auditor as salaries. The breakdown as follows:

Municipal Government Department Head (SG 24) Internal Auditor Salary Standardization Law (SSL) 5 1<sup>ST</sup> Tranche

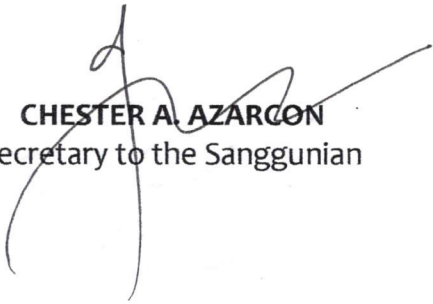
|                                  |   |                       |
|----------------------------------|---|-----------------------|
| Monthly Salary (₱ 63,806.00)     | - | ₱ 765,672.00          |
| PERA                             | - | ₱ 24,000.00           |
| Representation Allowance         | - | ₱ 67,500.00           |
| Transportation Allowance         | - | ₱ 67,500.00           |
| Clothing Uniform Allowance       | - | ₱ 6,000.00            |
| Cash Gift                        | - | ₱ 5,000.00            |
| Year End Bonus                   | - | ₱ 63,806.00           |
| GSIS Contribution                | - | ₱ 91,880.64           |
| Pag-ibig Contribution            | - | ₱ 1,200.00            |
| PhilHealth Contribution          | - | ₱ 10,800.00           |
| ECC                              | - | ₱ 1,200.00            |
| Other Personnel Benefits         |   |                       |
| (14 month pay)                   | - | ₱ 63,806.00           |
| Productivity Incentive Allowance | - | ₱ 2,000.00            |
| <b>Total</b>                     |   | <b>₱ 1,170,364.64</b> |
|                                  |   | =====                 |

**SECTION 8. REPEALING CLAUSE.** All other ordinances and enactments which are inconsistent with this ordinance are hereby repealed or amended accordingly.

**SECTION 9. SEPARABILITY CLAUSE.** If any part or provision of this Ordinance is declared unconstitutional or invalid, the same shall not affect the validity and effectivity of the other parts or provisions hereof.

**SECTION 10. EFFECTIVITY.** This Ordinance shall take effect upon approval.

Done in the Municipality of Carrascal, Surigao del Sur.

  
**CHESTER A. AZARCON**  
Secretary to the Sanggunian

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**JESSIE JAMES T. VALLE**  
Municipal Vice Mayor  
Presiding Officer

**APPROVED:**

  
**VICENTE H. PIMENTEL, III**  
Municipal Mayor  
Date Signed: July 27, 2020

Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan  
(Office of the Provincial Council)

EXCERPT FROM THE MINUTES OF THE 58TH REGULAR SESSION OF THE 19<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON SEPTEMBER 15, 2020

**PRESENT:**

Hon. Librado C. Navarro

- Vice Governor  
(Presiding Officer)

**Regular Sangguniang Panlalawigan Members:**

**District I**

Hon. Ruel D. Momo  
Hon. Glenn P. Plaza  
Hon. Manuel O. Alameda, Sr.  
Hon. Henrich M. Pimentel  
Hon. Valerio T. Montesclaros, Jr.

**District II**

Hon. Conrad C. Cejoco  
Hon. Margarita G. Garay  
Hon. Gines Ricky J. Sayawan, Sr.  
Hon. Raul E. Millan  
Hon. Raineria M. Nazareno

**Ex – Officio Members:**

Hon. Maria Lourdes Kharin C. Momo

- President, Provincial Chapter  
of the Liga ng mga Barangay  
sa Pilipinas

Hon. Jimmy I. Guinsod

- Indigenous Peoples Mandatory  
Representative, Surigao del Sur

Hon. Charles P. Arreza

- President, Panlalawigang Pederasyon  
ng mga Sangguniang Kabataan

**ABSENT:**

**On Sick Leave:**

Hon. John Paul C. Pimentel

- President, Philippine Councilors'  
League, Surigao del Sur Chapter

**RESOLUTION NO. 1041-20**  
(Series of 2020)

AFFIRMING ORDINANCE NO. 12 DATED JULY 20, 2020 OF THE MUNICIPALITY OF CARRASCAL, THIS PROVINCE ENTITLED "AN ORDINANCE CREATING THE POSITION OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD (SG 24) INTERNAL AUDITOR IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR", IT BEING WITHIN THE SCOPE OF THE PRESCRIBED POWERS OF THE SANGGUNIANG BAYAN CONCERNED TO ENACT SUCH ORDINANCE PURSUANT TO THE LOCAL GOVERNMENT CODE OF 1991

received by: DA SASSO  
AK/05/2021  
Axxg.

(12/11)

received: memo: 1-5-21

gdy  
HON. 11 01 01 21

**SPONSORS:**

**HON. GLENN P. PLAZA, HON. MANUEL O. ALAMEDA, SR.,  
HON. HENRICH M. PIMENTEL, HON. LIBRADO C. NAVARRO,  
HON. MARGARITA G. GARAY, HON. CONRAD C. CEJOCO,  
HON. GINES RICKY J. SAYAWAN, SR., HON. RUEL D. MOMO,  
HON. RAUL E. MILLAN, HON. RAINERIA M. NAZARENO,  
HON. JIMMY I. GUINSOD, HON. VALERIO T. MONTESCLAROS,  
JR., HON. CHARLES P. ARREZA AND HON. MARIA LOURDES  
KHARIN C. MOMO**

**WHEREAS**, Section 468, Par. (a) No. 1 ( i ), Article III, Chapter 3 of the Local Government Code of 1991 provides that, "the sangguniang panlalawigan shall review all ordinances approved by the sanggunians of component cities and municipalities and executive orders issued by the mayors of said component units to determine whether these are within the scope of the prescribed powers of the sanggunian and of the mayor";

**WHEREAS**, Ordinance No. 12 dated July 20, 2020 of the Municipality of Carrascal, this Province entitled "An Ordinance Creating the Position of the Municipal Government Department Head (SG 24) Internal Auditor in the Municipality of Carrascal, Surigao del Sur", was submitted to this Body and same was referred to the Committees on Good Government, Public Ethics and Accountability (Lead Committee)/ Laws and Justice and Human Rights for appropriate action;

**WHEREAS**, after a careful review by the Committees to which the matter was referred to, it was found out that it is within the provisions of the Local Government Code of 1991;

**WHEREAS**, in view of the foregoing and on motion of Hon. Glenn P. Plaza and unanimously seconded by all Sangguniang Panlalawigan Members present;

**NOW THEREFORE**

**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to affirm Ordinance No. 12 dated July 20, 2020 of the Municipality of Carrascal, this Province entitled "An Ordinance Creating the Position of the Municipal Government Department Head (SG 24) Internal Auditor in the Municipality of Carrascal, Surigao del Sur", it being within the scope of the prescribed powers of the Sangguniang Bayan concerned to enact such Ordinance pursuant to the Local Government Code of 1991.

**RESOLVED FINALLY:** To furnish copies of this Resolution to Hon. Vicente H. Pimentel III, Municipal Mayor and to the Sangguniang Bayan thru Hon. Jessie James T. Valle, Municipal Vice Mayor/Presiding Officer, all of the Municipality of Carrascal, this Province, for their information and guidance.

**ADOPTED** this 15<sup>th</sup> day of September, 2020 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

X-----X

**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

  
**MONALISA CANEDO-SU**

Secretary to the Sangguniang Panlalawigan

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
**LIBRADO C. NAVARRO**  
Vice Governor  
(Presiding Officer)