Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF CARRASCAL
Office of the Sangguniang Bayan

November 16, 2026

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

Sir:

Greetings of peace and goodwill!

We respectfully submit herewith **Ordinance No. 49, Series of 2026** entitled *"AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE 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, J.D.
Secretary to the Sanggunian

sbocarrascalsds@gmail.com
Sangguniang Bayan of Carrascal, Surigao del Sur
Legislative Building, Municipal Hall, Brgy. Embarcadero, Carrascal

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

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 60TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON OCTOBER 26, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. JESSIE JAMES T. VALLE
SB Member
Presiding Officer Pro Tempore

Regular Members

Hon. John Angelo T. Arreza, CE	Hon. Romen R. Intano
Hon. Keith Vincent P. Pimentel	Hon. Richard L. Hotchkiss
Hon. Oliver Han D. Villarosa	Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Carmelita V. Correos	-	LNMB

OFFICIAL BUSINESS:

	Hon. Datu Dennis H. Dagno	-	IPMR
ON LEAVE:	Hon. Chito O. Eliot	-	SB Member
	Hon. Kidd Elijah P. Pebojot	-	SK Federation President

ORDINANCE NO. 49, SERIES OF 2026

"AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR."

INTRODUCED BY:
HONORABLE JOHN ANGELO T. ARREZA, CE

"WHEREAS, the Sangguniang Bayan of Carrascal enacted Ordinance No. 33, Series of 2026, providing for the organizational structure, staffing pattern, and duties and functions of the Internal Audit Service;

"WHEREAS, upon review of the said ordinance, the Sangguniang Panlalawigan of Surigao del Sur, through Resolution No. 1727-26, returned the same for rectification, noting that the position of Internal Auditing Assistant, Salary Grade 8, was not indicated in the organizational structure under Section 5-C; and

"WHEREAS, there is a need to amend the said provision to reflect the position of Internal Auditing Assistant in the organizational structure of the Internal Audit Service.

" 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. *Title.* This Ordinance shall be known as the *"Amendatory Ordinance on the Organizational Structure of the Internal Audit Service."*

SECTION 2. *Purpose.* This Ordinance is enacted to rectify the organizational structure of the Internal Audit Service under Ordinance No. 33, Series of 2026, by reflecting the position of Internal Auditing Assistant, Salary Grade 8, which was created under the said ordinance.

SECTION 3. *Amendment.* Section 5-C of Ordinance No. 33, Series of 2026, on the Organizational Structure of the Internal Audit Service, is hereby amended to include the following position:

Internal Auditing Assistant — Salary Grade 8

The position shall be reflected in the organizational structure of the Internal Audit Service, together with the other positions already provided under Ordinance No. 33, Series of 2026.

SECTION 4. *Unaffected Provisions.* All other provisions of Ordinance No. 33, Series of 2026, including the positions, staffing pattern, duties, and functions provided therein, shall remain in full force and effect insofar as they are not inconsistent with this Ordinance.

SECTION 5. *Separability Clause.* If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 7. *Effectivity.* This Ordinance shall take effect upon approval and publication in accordance with law.

DONE this 26th day of October 2026 at Carrascal, Surigao del Sur.

CERTIFIED TRUE AND CORRECT:

CHESTER A. AZARCON, J.D.
Secretary to the Sanggunian

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:

JESSIE JAMES T. VALLE
SB Member, Presiding Officer Pro Tempore

APPROVED:

JOSEPH L. URGEL
Municipal Mayor

CERTIFICATION

THIS IS TO CERTIFY that **Ordinance No. 49, Series of 2026** entitled *"AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR"* has been posted in three (3) conspicuous places within the Local Government Unit of Carrascal, Surigao del Sur, namely: **(1) Carrascal Bus Terminal; (2) Carrascal Public Market;** *and* **(3) Office of the Municipal Mayor.** Photographs of the posted ordinance are attached to this Certification as proof of compliance.

This is in compliance with the applicable provisions of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, requiring ordinances and resolutions to be posted in three (3) conspicuous places within the local government unit, as applicable, in connection with the prescribed requirements for their effectivity.

Issued this **16th day of November, 2026** at Carrascal, Surigao del Sur, Philippines.

CHESTER A. AZARCON, J.D.
Secretary to the Sanggunian

POSTED

CARRASCAL BUS TERMINAL
CARRASCAL PUBLIC MARKET
OFFICE OF THE MUNICIPAL MAYOR

November 16, 2026

CHESTER A. AZARCON, J.D.
Secretary to the Sanggunian

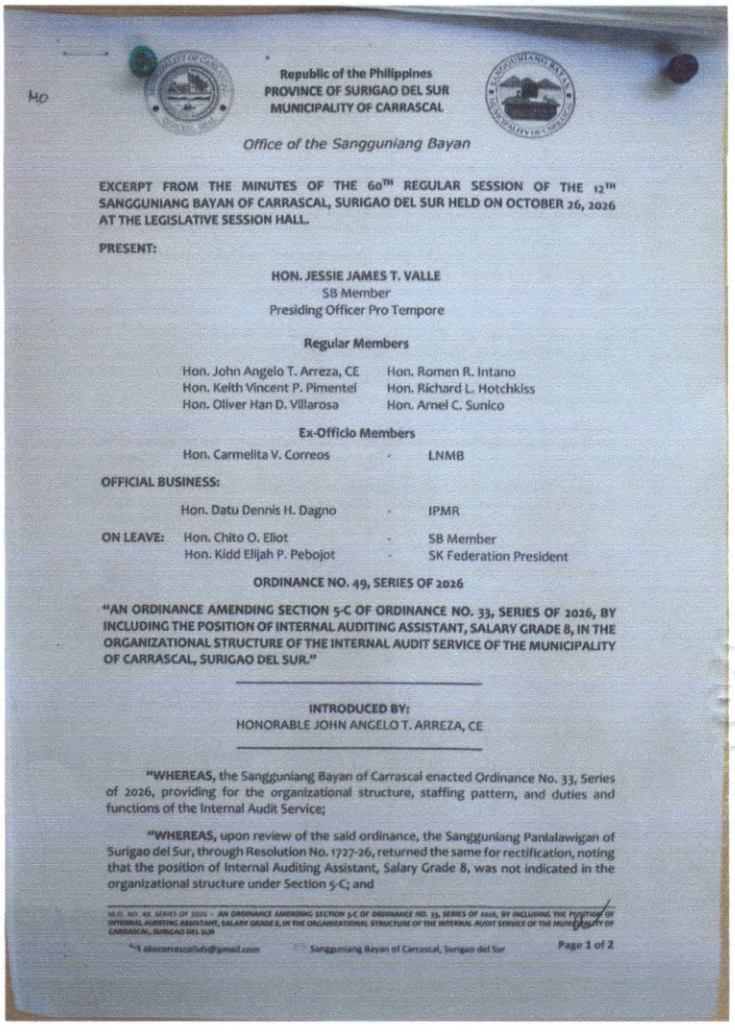
Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARRASCAL

OFFICE OF THE SANGGUNIANG BAYAN

MAYOR'S OFFICE







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

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 60TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON OCTOBER 26, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. JESSIE JAMES T. VALLE
SB Member
Presiding Officer Pro Tempore

Regular Members

Hon. John Angelo T. Arreza, CE — Hon. Ramen R. Intano
Hon. Keith Vincent P. Pimentel — Hon. Richard L. Hotchkiss
Hon. Oliver Han D. Villarosa — Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Carmelita V. Correos - LNMB

OFFICIAL BUSINESS:

Hon. Datu Dennis H. Dagno - IPMR

ON LEAVE: Hon. Chito O. Eliot - SB Member
Hon. Kidd Elijah P. Pebojot - SK Federation President

ORDINANCE NO. 49, SERIES OF 2026

"AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR."

INTRODUCED BY:
HONORABLE JOHN ANGELO T. ARREZA, CE

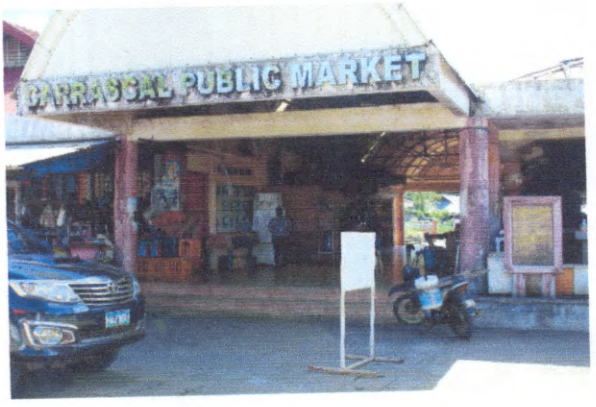
"WHEREAS, the Sangguniang Bayan of Carrascal enacted Ordinance No. 33, Series of 2026, providing for the organizational structure, staffing pattern, and duties and functions of the Internal Audit Service;

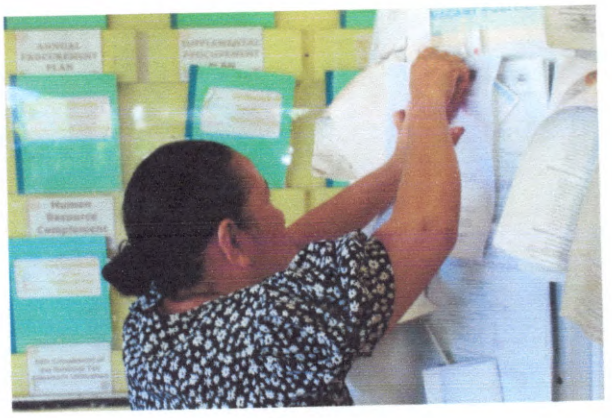
"WHEREAS, upon review of the said ordinance, the Sangguniang Panlalawigan of Surigao del Sur, through Resolution No. 1727-26, returned the same for rectification, noting that the position of Internal Auditing Assistant, Salary Grade 8, was not indicated in the organizational structure under Section 5-C; and

M.O. NO. 49, SERIES OF 2026 – AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR

sbocarrascalsds@gmail.com Sangguniang Bayan of Carrascal, Surigao del Sur Page 1 of 2

CARRASCAL PUBLIC MARKET





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

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 60TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON OCTOBER 26, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. JESSIE JAMES T. VALLE
SB Member
Presiding Officer Pro Tempore

Regular Members

Hon. John Angelo T. Arreza, CE — Hon. Romen R. Intano
Hon. Keith Vincent P. Pimentel — Hon. Richard L. Hotchkiss
Hon. Oliver Han D. Villarosa — Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Carmelita V. Correos - LNMB

OFFICIAL BUSINESS:

Hon. Datu Dennis H. Dagno - IPMR

ON LEAVE: Hon. Chito O. Eliot - SB Member
Hon. Kidd Elijah P. Pebojot - SK Federation President

ORDINANCE NO. 49, SERIES OF 2026

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INTRODUCED BY:
HONORABLE JOHN ANGELO T. ARREZA, CE

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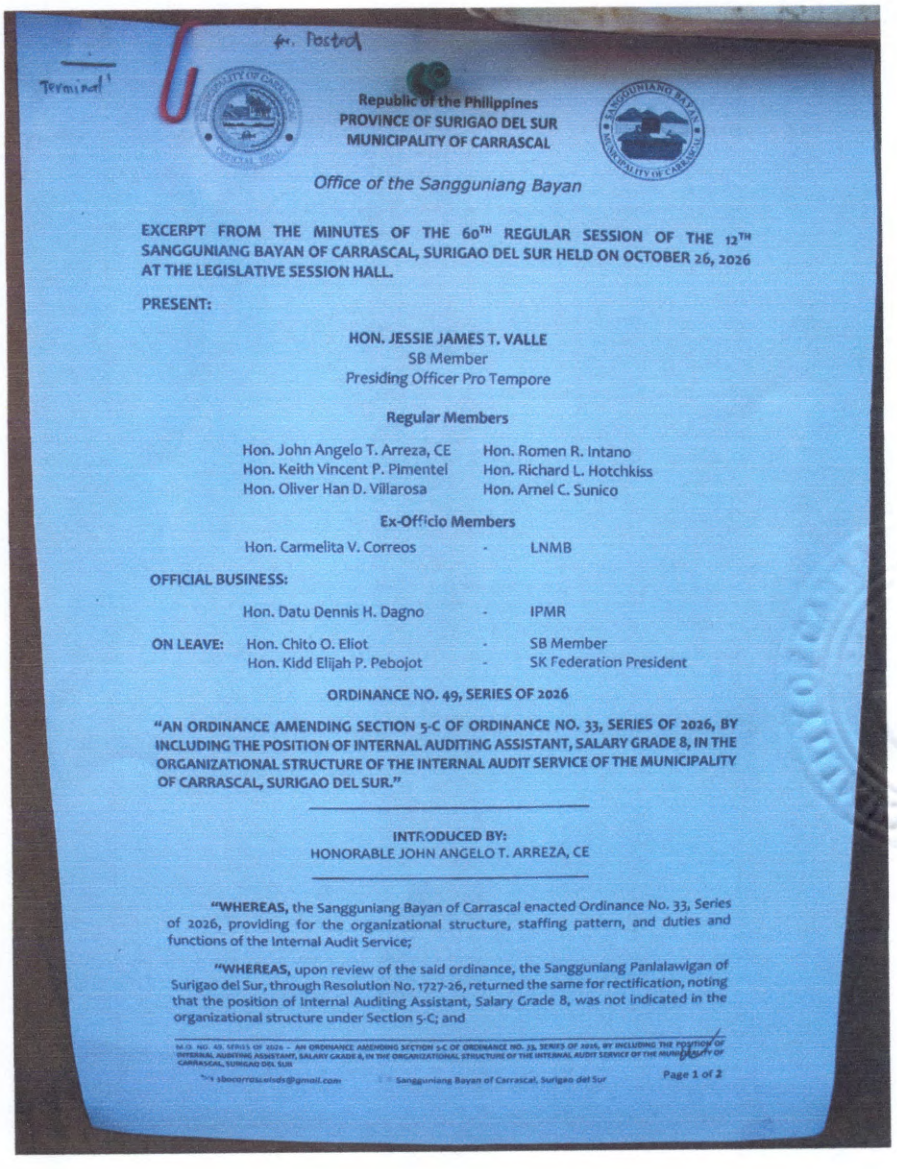
Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARRASCAL

OFFICE OF THE SANGGUNIANG BAYAN

CARRASCAL TERMINAL







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

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 60TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON OCTOBER 26, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. JESSIE JAMES T. VALLE
SB Member
Presiding Officer Pro Tempore

Regular Members

Hon. John Angelo T. Arreza, CE
Hon. Keith Vincent P. Pimentel
Hon. Oliver Han D. Villarosa
Hon. Romen R. Intano
Hon. Richard L. Hotchkiss
Hon. Arnel C. Sunico

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OFFICIAL BUSINESS:

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ORDINANCE NO. 49, SERIES OF 2026

"AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR."

INTRODUCED BY:
HONORABLE JOHN ANGELO T. ARREZA, CE

"WHEREAS, the Sangguniang Bayan of Carrascal enacted Ordinance No. 33, Series of 2026, providing for the organizational structure, staffing pattern, and duties and functions of the Internal Audit Service;

"WHEREAS, upon review of the said ordinance, the Sangguniang Panlalawigan of Surigao del Sur, through Resolution No. 1727-26, returned the same for rectification, noting that the position of Internal Auditing Assistant, Salary Grade 8, was not indicated in the organizational structure under Section 5-C; and

M.O. NO. 49, SERIES OF 2026 – AN ORDINANCE AMENDING SECTION 5-C OF ORDINANCE NO. 33, SERIES OF 2026, BY INCLUDING THE POSITION OF INTERNAL AUDITING ASSISTANT, SALARY GRADE 8, IN THE ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT SERVICE OF THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR

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

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 47TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JULY 20, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

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

Regular Members

Hon. Jessie James T. Valle	Hon. Romen R. Intano
Hon. Richard L. Hotchkiss	Hon. Oliver Han D. Villarosa
Hon. Chito O. Eliot	Hon. Arnel C. Sunico

Ex-Officio Members

	Hon. Kidd Elijah P. Pebojot	-	SK Federation President
	Hon. Datu Dennis H. Dagno	-	IPMR
ON LEAVE:	Hon. John Angelo T. Arreza, CE	-	SB Member
	Hon. Keith Vincent P. Pimentel	-	SB Member
	Hon. Carmelita V. Correos	-	LNMB

ORDINANCE NO. 33, SERIES OF 2026

"AN ORDINANCE AMENDING ORDINANCE NO. 11, SERIES OF 2020, ENTITLED "AN ORDINANCE CREATING THE INTERNAL AUDIT SERVICE OFFICE IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR," BY PROVIDING FOR THE ORGANIZATIONAL STRUCTURE, STAFFING PATTERN, AND DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE OFFICE, AND FOR OTHER PURPOSES."

INTRODUCED BY:
HONORABLE JESSIE JAMES T. VALLE

"WHEREAS, Ordinance No. 11, s. 2020 created the Internal Audit Service Office (IASO) of the Municipality of Carrascal in compliance with Administrative Order No. 70 (s. 2003) and relevant Commission on Audit issuances;

"WHEREAS, the same ordinance did not expressly provide a detailed organizational structure, staffing pattern, and corresponding duties and responsibilities of the Internal Audit Service Office;

"WHEREAS, the Municipal Mayor respectfully requested the Sangguniang Bayan to enact an ordinance amending Ordinance No. 11, s. 2020 to include the organizational structure, staffing pattern, and duties and functions of the Internal Audit Service Office, and to rename the position title of the Department Head to conform with Civil Service Commission standards; *and*

"WHEREAS, the Sangguniang Bayan finds the proposed amendments necessary to strengthen internal control mechanisms, ensure accountability, and maintain consistency with CSC-approved position titles and qualification standards.

" 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 of Section 5.* Section 5 of Ordinance No. 11, s. 2020 is hereby amended to read as follows:

"SECTION 5. ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN. The Internal Audit Service Office (IAS) shall have the following organizational structure and staffing pattern, subject to existing Civil Service Commission, Department of Budget and Management, and Commission on Audit rules and regulations:

1. **Municipal Government Department Head I**
   (Municipal Internal Audit System Officer) – SG 24
2. **Internal Auditor II** – SG 15
3. **Internal Auditor I** – SG 11
4. **Internal Auditing Assistant** – SG 8
5. **Administrative Aide II (Messenger)** – SG 2

The Internal Audit Service Office shall be directly under the Office of the Municipal Mayor and shall maintain functional independence in the performance of its audit duties."

SECTION 2. *Insertion of New Sections.* A new section is hereby inserted after Section 5, to be designated as **Section 5-A, 5-B,** and **5-C,** which shall read as follows:

"SECTION 5-A. DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE OFFICE. The Internal Audit Service Office shall perform the following duties and functions:

I. MUNICIPAL GOVERNMENT DEPARTMENT HEAD I
(Municipal Internal Audit System Officer)
SG 24

1. Ensures the efficient and effective operation of the internal audit function;
2. Develops strong professional relationships with the Local Chief Executive and key stakeholders;
3. Leads the development of the internal audit strategic plan and annual work plan that outlines the objectives, priorities, and proposed internal audit plan;
4. Liaises with other policy and regulatory bodies in developing internal audit plans for review and approval by the Local Chief Executive.

II. ***INTERNAL AUDITOR II*** *(SG 15)*

1. Drafts audit plans and reports for review of the immediate supervisor;
2. Discusses research findings with the audit team leader;
3. Follows-up actions to determine if audit recommendations have been carried out;
4. Performs comprehensive auditing work; and
5. Does other functions as per instruction by the immediate supervisor or Local Chief Executive.

III. ***INTERNAL AUDITOR I*** *(SG 11)*

1. Performs comprehensive auditing work;
2. Discuss audit findings with the audit team leader or immediate superior;
3. Follow-up actions if the audit recommendations have been implemented; and
4. Does other related works as may be directed by the immediate supervisor.

IV. ***INTERNAL AUDITING ASSISTANT*** *(SG 8)*

1. Maintain internal audit records;
2. Provide support to the LGUs anti-fraud program;
3. Provide support to internal auditors in the conduct of internal audit;
4. Keep confidentiality of information; and
5. Perform such other related task assigned by the immediate Supervisor or Local Chief Executive.

V. ***ADMINISTRATIVE AIDE II (Messenger)*** *(SG 2)*

1. Distributes communications, circulars, memos, office orders and other correspondence assigned by the immediate supervisor or Local Chief Executive;
2. Deliver vouchers and payroll to the concerned office;
3. Records and files incoming and outgoing communications; and
4. Does other functions as per instruction by the immediate supervisor or Local Chief Executive.

"SECTION 5-B. *QUALIFICATION STANDARDS.* The Internal Audit Service Office shall adopt the minimum qualification standards for each plantilla position, including the required education, experience, training, and eligibility.

I. ***MUNICIPAL GOVERNMENT DEPARTMENT HEAD I***
(Municipal Internal Audit System Officer)
SG 24

Education:	*Bachelor's degree in Accounting, Public Administration, Criminology, Information Technology, Social Science and other related course relevant to the job*
Experience:	*Three (3) years of experience in management and supervision*
Training:	*None required*
Eligibility:	*Career Service Professional/Second Level Eligibility*

II. **INTERNAL AUDITOR II** (SG 15)

Education:	*Bachelor's degree relevant to the job*
Experience:	*One (1) year of relevant experience*
Training:	*Four (4) hours of relevant training*
Eligibility:	*Career Service (Professional)/Second Level Eligibility*

III. **INTERNAL AUDITOR I** (SG 11)

Education:	*Bachelor's degree relevant to the job*
Experience:	*None required*
Training:	*None required*
Eligibility:	*Career Service (Professional)/Second Level Eligibility*

IV. **INTERNAL AUDITING ASSISTANT** (SG 8)

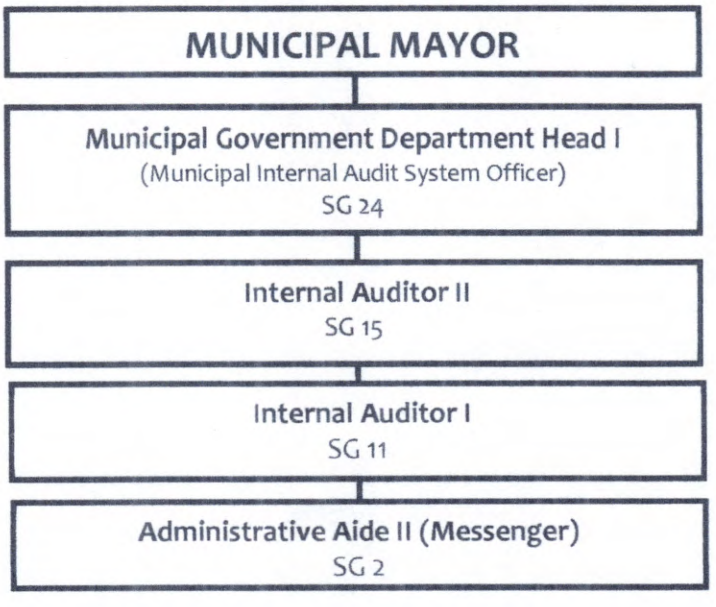
Education:	*Completion of two (2) years studies in college*
Experience:	*One (1) year of relevant experience*
Training:	*Four (4) hours of relevant training*
Eligibility:	*Career Service (Subprofessional)/First Level Eligibility*

V. **ADMINISTRATIVE AIDE II (Messenger)** (SG 2)

Education:	*Elementary School Graduate*
Experience:	*None required*
Training:	*None required*
Eligibility:	*None required (MC 10, s. 2013 – Cat. III)*

"SECTION 5-C. ***Amended Organizational Structure.*** The Internal Audit Service Office shall have the following amended organizational structure:

INTERNAL AUDIT SERVICE OFFICE



SECTION 3. ***Position Title Harmonization.*** All references in existing ordinances, issuances, and documents to the position "Municipal Government Department Head (Internal Auditor)" are hereby deemed amended to read as "Municipal Government Department Head I (Municipal Internal Audit System Officer)", without change in salary grade.

SECTION 4. ***Non-Impairment Clause.*** All other provisions of Ordinance No. 11, s. 2020 not inconsistent with this Ordinance shall remain valid and effective.

SECTION 5. ***Repealing Clause.*** All ordinances, rules, and regulations inconsistent herewith are hereby repealed or modified accordingly.

SECTION 6. ***Effectivity.*** This Ordinance shall take effect upon approval and compliance with applicable publication and posting requirements.

DONE this 20th day of July, 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

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 63RD REGULAR SESSION OF THE 21ST 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 OCTOBER 6, 2026

PRESENT:

Hon. Manuel O. Alameda, Sr. - Vice Governor (Presiding Officer)

Regular Sangguniang Panlalawigan Members:

District I	**District II**
Hon. Ruel D. Momo	Hon. Joey S. Pama
Hon. Henrich M. Pimentel	Hon. Gines Ricky J. Sayawan, Sr.
Hon. Jose Dumagan, Jr.	Hon. Margarita G. Garay
Hon. Antonio C. Azarcon	Hon. Anthony Joseph P. Cañedo
Hon. Valerio T. Montesclaros, Jr.	Hon. Raul K. Salazar

Ex – Officio Members:

Hon. Melanie Joy M. Guno - President, Provincial Chapter of the Liga ng mga Barangay sa Pilipinas

Hon. Jimmy I. Guinsod - Indigenous Peoples Mandatory Representative, Surigao del Sur

ON OFFICIAL BUSINESS:

Hon. John Paul C. Pimentel - President, Philippine Councilors' League, Surigao del Sur Chapter

ABSENT:

On Sick Leave:

Hon. Yuri Art Eufy R. Sanchez - President, Panlalawigang Pederasyon ng mga Sangguniang Kabataan

RESOLUTION NO. 1727 – 26
(Series of 2026)

RETURNING ORDINANCE NO. 33 DATED JULY 20, 2026 OF THE MUNICIPALITY OF CARRASCAL, THIS PROVINCE ENTITLED "AN ORDINANCE AMENDING ORDINANCE NO. 11, SERIES OF 2020, ENTITLED "AN ORDINANCE CREATING THE INTERNAL AUDIT SERVICE OFFICE IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR," BY PROVIDING FOR THE ORGANIZATIONAL STRUCTURE, STAFFING PATTERN, AND DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE, AND FOR OTHER PURPOSES", FOR RECTIFICATION

SPONSORS:

HON. HENRICH M. PIMENTEL, HON. GINES RICKY J. SAYAWAN, SR., HON. ANTONIO C. AZARCON, HON. MARGARITA G. GARAY, HON. JOHN PAUL C. PIMENTEL, HON. RUEL D. MOMO, HON. JOSE DUMAGAN, JR. AND HON. RAUL K. SALAZAR

WHEREAS, Chapter 3, Article III, Section 468 Par. (a) No. 1 (i) 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. 33 dated July 20, 2026 of the Municipality of Carrascal, this Province entitled "An Ordinance Amending Ordinance No. 11, Series of 2020, Entitled "An Ordinance Creating the Internal Audit Service Office in the Municipality of Carrascal, Surigao del Sur," by Providing for the Organizational Structure, Staffing Pattern, and Duties and Functions of the Internal Audit Service, and for Other Purposes", was submitted to this Body for review and same was referred to the Committee on Good Government, Public Ethics and Accountability, for appropriate action and was indorsed the Provincial Finance Committee (PFC) and to the Provincial Human Resource Management Office (PHRMO), for technical review;

WHEREAS, the Provincial Finance Committee (PFC) in its letter dated September 7, 2026 informed the Body that the above-mentioned Ordinance is within the scope of the prescribed powers of the Sanggunian Bayan concerned pursuant to R.A. 7160 (Local Government Code of 1991) and LBC No. 137 dated July 13, 2021 of the Department of Budget and Management, and that the said LGU has still an allowable Personal Services Cost of Php55,335,307.20;

WHEREAS, however, Mrs. Ivy Mariel N. Josol, Officer-In-Charge, Provincial Human Resource Management Office, this Province in her letter dated September 16, 2026 upon perusal of the subject Ordinance, informed the August Body of her observation, viz:

ORDINANCE NO	OBSERVATION/S	RECOMMENDATION/S
33	The created position of **Internal Auditing Assistant – SG 8** was not indicated in Section 5-C (Organizational Structure) of the said ordinance.	The LGU shall **rectify** the presented Organizational Structure and indicate the said position.

WHEREAS, after a careful deliberation on the matter, the Committee on Good Government, Public Ethics and Accountability, to which the matter was referred to, during its Committee Meeting on September 29, 2026, recommended to return Ordinance No. 33 dated July 20, 2026 of the Municipality of Carrascal, this Province for rectification with a suggestion that the same shall adhere to the corresponding observation/finding by the Officer-In-Charge of the Provincial Human Resource Management Office, this Province;

WHEREAS, in view of the foregoing and on motion of Hon. Henrich M. Pimentel and duly seconded by Hon. Valerio T. Montesclaros, Jr.;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to return Ordinance No. 33 dated July 20, 2026 of the Municipality of Carrascal, this Province entitled "An Ordinance Amending Ordinance No. 11, Series of 2020, Entitled "An Ordinance Creating the Internal Audit Service Office in the Municipality of Carrascal, Surigao del Sur," by Providing for the Organizational Structure, Staffing Pattern, and Duties and Functions of the Internal Audit Service, and for Other Purposes", for rectification.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Joseph L. Urgel, Municipal Mayor and to the Sangguniang Bayan thru Hon. Vicente H. Pimentel III, Vice Mayor/Presiding Officer, all of the Municipality of Carrascal, this Province, for their information and appropriate action.

ADOPTED this 6th day of October, 2026 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all the Sangguniang Panlalawigan Members present.

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I HEREBY CERTIFY to the correctness of the foregoing Resolution.

EDGAR G. PEREZ II, J.D.
Secretary to the Sangguniang Panlalawigan

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:

MANUEL O. ALAMEDA, SR.
Vice Governor
(Presiding Officer)