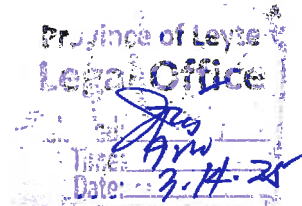
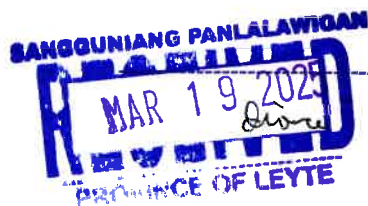




Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City



-oOo-



PROVINCIAL LEGAL OFFICE

2nd INDORSEMENT

March 7, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 06, S. 2025 of the Sangguniang Bayan of Villaba, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 06, S. 2025 entitled: **“An Ordinance establishing the Internal Audit Unit of LGU-Villaba , etc.”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 447(a)(1)(viii) ¹ of the Local Government Code of 1991 (R.A 7160) in consonance with Section 76 ². Hence, we recommend for the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

ATTY. JOSE RAYMUND A. ACOL

Provincial Legal Officer 

¹(viii) Determine the positions and salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from municipal funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the municipal government;

² Section 76. Organizational Structure and Staffing Pattern. - Every local government unit shall design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the minimum standards and guidelines prescribed by the Civil Service Commission.


Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-000-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
10 March 2025

Province of Leyte
Legal Office
[Signature]
3.10.25

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 06, S. 2025** of the **Municipality of Villaba, Leyte**, entitled: **An Ordinance establishing the Internal Audit Unit of LGU-Villaba and providing for plantilla position of Municipal Government Department Heads I, SG 18 (Municipal Internal Auditor III) in this municipality.**

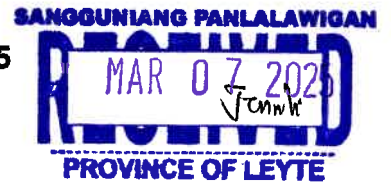

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



RESOLUTION NO. 33, S. 2025

CRAFTING MUNICIPAL ORDINANCE NO. 6, S. 2025

Author: **HON. ROGELIO J. BAAY**
SB Member



WHEREAS, Section 447, (a) of the Local Government Code of 1991 (R.A. 7160) states that the sangguniang bayan, as a legislative body, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code;

WHEREAS, DBM BC No. 2004-4, otherwise known as "Guidelines on the Organization and Staffing of Internal Audit Units (IAUs) provides that the LGU shall determine their own staffing modification that the establishment of IAU will require;

WHEREAS, Section 443, (C,2) of the aforesaid Local Government Code provides that the sangguniang bayan may create such other offices as may be necessary to carry out the purposes of the municipal government;

WHEREAS, Section 443, (3, d) of the same Code provides; further, that unless otherwise expressed herein, heads of departments and offices shall be appointed by the municipal mayor with the concurrence of the majority of the sangguniang bayan members, subject to civil service law, rules and regulations,

NOW, THEREFORE, on motion by the **HON. ROGELIO J. BAAY**, Chairman, SB Committee on Employment, duly seconded en masse, Be it


RESOLVED, as the Sangguniang Bayan in regular session assembled hereby resolved, that a legislative measure be enacted, to wit:

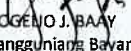
AN ORDINANCE ESTABLISHING THE INTERNAL AUDIT UNIT OF LGU-VILLABA AND PROVIDING FOR PLANTILLA POSITION OF MUNICIPAL GOVERNMENT DEPARTMENT HEAD I, SG 18 (MUNICIPAL INTERNAL AUDITOR III) IN THIS MUNICIPALITY


Be it **ORDAINED** as the Sangguniang Bayan hereby **ORDAINED**, that:

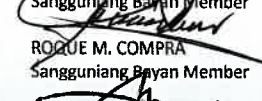
Section 1. TITLE. – This Ordinance shall be known by the title as shown above under the "RESOLVED" portion.

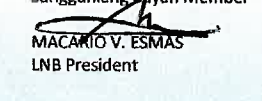

DENNIS L. SY
Vice Mayor/Presiding Officer

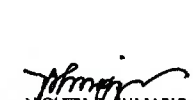

FELIPE S. CASAS, SR
Sangguniang Bayan Member

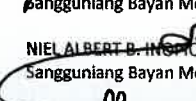

ROGELIO J. BAAY
Sangguniang Bayan Member


JULIA KATRINA L. CON-UI
Sangguniang Bayan Member



ROQUE M. COMPRIA
Sangguniang Bayan Member


MACARIO V. ESMAS
LNB President

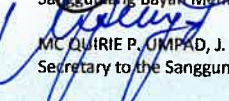

VIOLETA Y. SUMAPIG
Sangguniang Bayan Member


NIEL ALBERT B. INSORQUEZ
Sangguniang Bayan Member


RILE CHRISTIAN G. VELOSO
SK Pederasyon President


MERIAM P. UMPAD
Sangguniang Bayan Member


ELLY MARIA N. INEVOLDSEN
Sangguniang Bayan Member


MC QUIRIE P. UMPAD, J. D.
Secretary to the Sangguniang Bayan

Section 2. ESTABLISHMENT OF INTERNAL AUDIT UNIT. – There shall be established an internal audit unit in the Municipality of Villaba to augment and facilitate the auditing task herein.

Section 3. LEGAL BASIS. – The establishment of internal audit unit is upheld by Section 443, (C, 2) of the Local Government Code of 1991 which states that sanggunian may create such other offices as may be necessary to carry out the purposes of the municipal government.

Section 4. CREATION OF THE PLANTILLA POSITION OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD 1, SG 18 (MUNICIPAL INTERNAL AUDITOR III). – In line with the establishment of Municipal Internal Audit Unit of LGU-Villaba, there shall be created a plantilla position of Municipal Government Department Head I, SG 18 (Municipal Internal Auditor III) to head the Internal Audit Department.

Section 5. QUALIFICATION OF MUNICIPAL INTERNAL AUDITOR. – The following are the Qualification Standards of the Municipal Internal Auditor III per CSC MC No. 12 dated June 22, 2006, to wit:

- **EDUCATION:** Bachelor's Degree relevant to the job
- **EXPERIENCE:** Two (2) years of relevant experience
- **TRAINING:** Eight (8) hours of relevant training
- **ELIGIBILITY :** Career Service (Professional/Second Level Eligibility


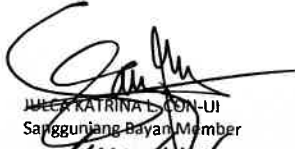
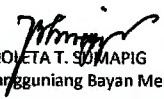
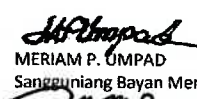
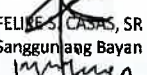
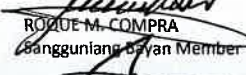
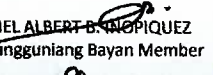
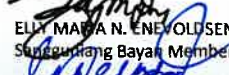
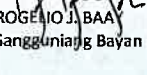
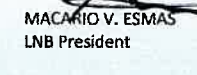
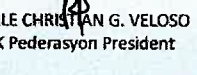
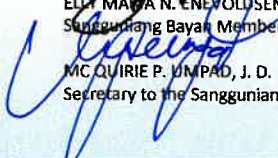
Section 6. FUNCTIONS OF MUNICIPAL INTERNAL AUDITOR:

1. Under direction, supervises a division tasked with internal audit functions
2. Establishes the annual goals, objectives and performance targets
3. Establishes guidelines and procedure for the guidance of the internal audit staff
4. Does the final review of internal audit plans
5. Recommends approval of the internal audit plans
6. Reviews internal audit report
7. Determines training needs of internal audit staff
8. Responsible for work performance and discipline of audit staff
9. Does related work

Section 7. REGULATION. – The Omnibus Rules on Appointment provides in Section 1, Rule I, that “The State shall ensure and promote the constitutional mandate that appointments in the Civil Service shall be made only according to merit and fitness”.

Section 8. SEPARABILITY CLAUSE. – Should any part of this Ordinance be declared unconstitutional by competent authority, the remaining parts not so affected shall continue to be in full force and effect.

Section 9. EFFECTIVITY CLAUSE. – This Ordinance shall take effect upon approval and after this shall have been posted in three (3) conspicuous places in accordance with the posting requirement of the Local Government Code.

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|--|--|---|---|
|  DENNIS L. BY Vice Mayor/Presiding Officer |  JULIA KATRINA L. CON-UI Sangguniang Bayan Member |  VIOLETA T. SOMAPIG Sangguniang Bayan Member |  MERIAM P. UMPAD Sangguniang Bayan Member |
|  FELICE S. CASAS, SR Sangguniang Bayan Member |  RODRUE M. COMPRA Sangguniang Bayan Member |  NIEL ALBERT B. ANOPIQUEZ Sangguniang Bayan Member |  ELLY MARA N. ENEVOLDSEN Sangguniang Bayan Member |
|  ROGELIO J. BAA Sangguniang Bayan Member |  MACARIO V. ESMAS LNB President |  RILE CHRISTIAN G. VELOSO SK Pederasyon President |  MC QUIRIE P. UMPAD, J. D. Secretary to the Sangguniang Bayan |


This Ordinance was approved by the Sangguniang Bayan in its regular session on February 10, 2025.


MC QUIRIE P. UMPAD, J.D.
Secretary to the Sanggunian

ATTESTED:



DENNIS L. SY
Vice Mayor/Presiding Officer



JULCA KATRINA L. CON-UI
Sangguniang Bayan Member


ELLY MARIA N. ENEVOLDSEN
Sangguniang Bayan Member



VIOLETA T. SUMAPIG
Sangguniang Bayan Member


FELIPE S. CASAS, SR
Sangguniang Bayan Member


MERIAM P. UMPAD
Sangguniang Bayan Member


MEL ALBERT B. INOPIQUEZ
Sangguniang Bayan Member


ROGUE M. COMPRA
Sangguniang Bayan Member


MACARIO V. ESMAS
LNB President


ROGELIO J. BAAY
Sangguniang Bayan Member


RILE CHRISTIAN G. VELOSO
SK Pederasyon President

APPROVED:


ENGR. CARLOS G. VELOSO
Municipal Mayor

27 FEB 2025



COMMITTEE ON HUMAN RESOURCE AND MANAGEMENT

COMMITTEE REPORT *No. 2 - S - 2025*

SUBJECT:

Public Hearing on proposed ordinance "Establishing the Internal Audit Unit of LGU- Villaba and Providing for Plantilla Position of Municipal Government Department Head I, SG 18 (Municipal Internal Auditor 111) in the Municipality

FINDINGS AND RECOMMENDATIONS:

The members of the Local Finance Committee suggested that the concerned ordinance be reconstructed, especially Section 4, changing the Salary Grade 24 to 18 and the Roman numeral of the Internal Auditor IV to III, The Budget Officer offered to me a book for reference. When I read the book, I discovered that even the functions of the Internal Auditor do not fit those of the municipal level

Submitted by:


HON. ROGELIO J. BAAY

Chairman Committee on Human Resource and Management



Minutes of the Public Hearing conducted by the Committee on Human Resource and Management , on February 7, 2025 at the New SB Session Hall at 10:00 A.M. on the proposed ordinance " Establishing the Internal Audit of LGU-Villaba and Providing for Plantilla Position of the Municipal Government Department Head 1, SG 18 (Municipal Internal Auditor 111)

Member Present: NONE

The public hearing began a few minutes passed 10:00 a.m. in the morning when the invited persons arrived. They were issued copies of the Ordinance and allowed enough time to read.

After that short while, the chair asked their opinion with regards to the provisions in the Ordinance.

I have to amend certain provisions of this ordinance to comply with the suggestion of the LFC. The hearing ended at 11:45 a.m.

Certified Correct:

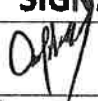
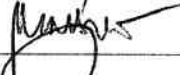


MC QUIRIE P. UMPAD
Secretary to the Sangguniang Bayan

Attested by:


HON. ROGELIO J. BAAY
Chairman Committee on Human Resource and Management



ATENDANCE SHEET
Committee Meeting
Feb. 7, 2025
10:00 P.M
SB SESSION HALL

| NAME | POSITION/ OCCUPATION | SIGNATURE |
|---------------------|-----------------------|---|
| Antonio G. Calunbe | ACCOUNTANT |  |
| ANA MARIE B. VARINO | ACTING MUN. TREASURER |  |
| MANUEL T. RUBIO JR. | MBO |  |
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Prepared by:

HON. ROGELIO J. BAAY
Chairman

SANGGUNIANG BAYAN

Office of the Secretary to the Sanggunian

NOTICE OF THE PUBLIC HEARING


Notice is hereby given that a public hearing will be conducted by the Sangguniang Bayan Committee on Employment, February 7, 2025 at 10:00 in the morning at the Sangguniang Bayan Session Hall, Legislative Building, New Municipal Compound, this Municipality in aide of legislation by Sangguniang Bayan Member Rogelio J. Baay, on the matter:

"AN ORDINANCE ESTABLISHING THE INTERNAL AUDIT UNIT OF LGU-VILLABA AND PROVIDING FOR PLANTILLA POSITION OF MUNICIPAL GOVERNMENT DEPARTMENT HEAD I, SG 24 (MUNICIPAL INTERNAL AUDIT IV) IN LGU-VILLABA."

The Members of the Local Finance Committee, Municipal Administrator, and the Human Resource and Management Officer (HRMO) are invited to attend.

Villaba, Leyte, January 28, 2025.

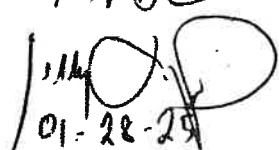
In public service,

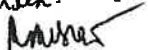

MC QUIRIE P. UMPAD, J.D.
Secretary to the Sanggunian

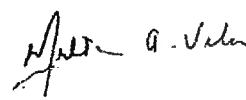

1/28/25

MARCO JONAYSON
1/28/2025

ALDO B. COMEDER
MPDC STAFF


01-28-25

Received:

ANAMARIE B. SARINO
LTOD / Cash Disbursing Off. Sec.
1/28/25

 a. Valera 1/28/2025



