

**Cases that are considered "Illegal" Expenditures or Uses of Government Funds and Property**

1. Payment of claims under a contract awarded not strictly in accordance with the procedures prescribed under Republic Act (R.A.) No. 9184 and its Revised Implementing Rules and Regulations (IRR):
  - 1.1 For contracts entered into containing provisions that substantially depart from the draft Agreement included in the Bid Documents (Demosthenes P. Agan, Jr. et al., MWU-NLU and PALEA vs. PIATCO, Inc., MIAA, DOTC and Sec. L. Mendoza, G.R. No. 155001 dated May 5, 2003).
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Similar case that may fall under the category follows:

- 1.4.1 For deliveries of imported rice and other similar goods not conforming to the required specifications.
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2. Payment for contracts under the following conditions without the prior approval or authorization of the local *Sanggunian* which is required under Section 22 (c) of R.A. No. 7160 (Local Government Code of 1991) [Hon. Gabriel Luis Quisumbing, et al. vs. Hon. Gwendolyn F. Garcia (Cebu) and Hon. Delfin P. Aguilar (COA), G.R. No. 175527 dated December 8, 2008] as clarified under COA Memorandum No. 2010-014 dated April 22, 2010.
    - 2.1 In case of regularly enacted budget
      - For projects described in appropriation ordinances in generic terms such as infrastructure projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation systems projects, reclamation projects, roads and bridges.

- For purchase of goods and services which are neither specified in the appropriation ordinance nor encompassed within the regular personal services and maintenance operating expenses.
- 2.2 In case of a reenacted budget
  - For new contracts entered into by the local chief executive covering contractual obligations included in the previous year's annual and supplemental budgets.
- 3. Payment of compensation or benefits to government personnel under the following circumstances:
  - 3.1 Exemplary public service award incentive paid to three term local officials as this is not among the compensation and benefits enumerated under Article 77 of the IRR of R.A. No. 7160 as due the elective local officials, and that such payment contravenes Article 170 (c) of the said IRR which provides that no elective or appointive official shall receive additional, double or indirect compensation unless specifically authorized by law (COA Decision No. 2008-088 dated September 26, 2008).
  - 3.2 Separation/disability/death plan benefits to retiring employees which constitute supplementary retirement plan prohibited under Section 28 (b) of Commonwealth Act No. 186, as amended by R.A. No. 4968 (COA Decision No. 2008-078 dated August 20, 2008).
  - 3.3 Financial assistance granted to retiring employees which constitutes supplementary pension/retirement benefit plan proscribed by law (Avelina B. Conte and Leticia Boiser-Palma vs. COA, G.R. No. 116422 dated November 4, 1996).
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  - 3.5 Additional retirement benefits which are beyond that allowed under existing retirement laws (COA Decision No. 2006-030 dated April 11, 2006).
  - 3.6 Additional benefits paid to officials and employees of GOCCs based on Governing Board resolutions whose power to fix compensation and benefits were revoked under R.A. No. 6758 effective July 1, 1989 unless subsequently restored (SSS vs. COA, G.R. No. 149240 dated July 11, 2002).
  - 3.7 Fringe benefits paid to Board of Directors, officers and employees exceeding the limitations prescribed under R.A. No. 6758 such as Social Amelioration Benefits, two-month Christmas bonus and Mid-year Financial Assistance (COA Decision No. 2006-030 dated April 11, 2006).
  - 3.8 Hazard pay paid to health workers/employees not assigned in establishments specifically mentioned in Section 21 of R.A. No. 7305 and without proof of exposure to specific health hazards for at least 50 percent of his working hours (COA Decision No. 2010-092 dated October 21, 2010).



## SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE 87<sup>TH</sup> REGULAR SESSION OF THE 7<sup>TH</sup> PROVINCIAL BOARD ON MARCH 9, 2015, SANGGUNIANG PANLALAWIGAN BUILDING, CAPITOL COMPOUND, SORSOGON CITY.

**PRESENT:** Hon. Antonio H. Escudero, Jr., MNSA, Vice Governor / Presiding Officer

**1<sup>st</sup> District**

Hon. Krunimar Antonio H. Escudero II, DDMG  
Hon. Franco Eric O. Ravanilla  
Hon. Rolando R. Anonuevo  
Hon. Everesto L. Relativo

**2<sup>nd</sup> District**

Hon. Renato V. Guban  
Hon. Michael G. Guysayko  
Hon. Arze G. Glipo  
Hon. Bernard H. Hao  
Hon. Angel E. Escandor

**EX-OFFICIO MEMBERS:**

Hon. Dennis Alfonso L. Escudero, Provincial President, Philippine Councilors League

**ON OFFICIAL BUSINESS:**

Hon. Rebecca D. Aquino  
Hon. Neson O. Marana, Provincial President, Liga ng mga Barangay

### RESOLUTION NO. 49-2015

**RESOLUTION DECLARING VALID MATNOG MUNICIPAL ORDINANCE NO. 04-2014 ENTITLED, "AN ORDINANCE GRANTING SERVICE BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED THREE (3) CONSECUTIVE TERMS OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG, SORSOGON".**

**WHEREAS**, submitted for consideration of the Sangguniang Panlalawigan was Matnog Municipal Ordinance No. 04-2014 – AN ORDINANCE GRANTING SERVICE BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED THREE (3) CONSECUTIVE TERMS OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG, SORSOGON;

**WHEREAS**, the SP Joint Committees on Local Government & Community Development and Rules, Privileges & Amendments to which the subject ordinance was referred, conducted a hearing on March 3, 2015 and submitted the following findings and recommendation:

- 1. That the Sangguniang Bayan is in recognition of the commendable track record of three-term Barangay officials in the 40 barangays of the LGU. Hence, through the ordinance, the LGU is institutionalizing the granting by the municipal government of a one-time cash benefit of P10,000.00 for Punong Barangay and P3,000.00 for Sangguniang Barangay members and recognition award for all elected officials who have served their corresponding Barangay for three (3) consecutive terms. This is in recognition of the exemplary commitment to public service exhibited by said Barangay officials for a period of three (3) consecutive terms.*
- 2. The ordinance was found to be lawful and in order. Also, the enactment of the same is within the prescribed powers of the Sangguniang Bayan under RA 7160.*
- 3. The following observations are hereby forwarded to the Sangguniang Bayan for its information and appropriate action.*

- 3.1. Title/Section 1 – it must be emphasized that the granting of awards (financial benefit and recognition award) was anchored on the premise that the subject elected barangay official's commendable track record of three (3) consecutive terms is a proof of commitment to effective and efficient public service.
- 3.2. In Section 3 (2) – the abbreviation "brgy" be changed to "barangay".
- 3.3. In Section 4 (1) – advising that the elected officials refer to Punong Barangay and Sangguniang Barangay Members as defined in RA 7160. Also, the definition may be amended to the effect that elected barangay officials are those who secured their position through barangay election and it includes the Punong Barangay and Sangguniang Barangay Members.


**NOW, THEREFORE**, on motion of Hon. Michael G. Guysayko, jointly seconded by Hon. Krunimar Antonio D. Escudero II and Hon. Franco Eric O. Ravanilla, the Board **RESOLVED**, as it is hereby **DONE**, to **DECLARE VALID MATNOG MUNICIPAL ORDINANCE NO. 04-2014 ENTITLED, "AN ORDINANCE GRANTING SERVICE BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED THREE (3) CONSECUTIVE TERMS OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG, SORSOGON"**.

**LET COPIES** of this resolution be furnished the Honorable Mayor and the Honorable Sangguniang Bayan of Matnog, Sorsogon for their information and appropriate action.

**APPROVED UNANIMOUSLY.**

-oOo-

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

  
**DANILO J. JAYLO**  
Assistant Secretary to the Sangguniang Panlalawigan /  
Officer-in-Charge

**ATTESTED:**

  
**ANTONIO H. ESCUDERO, JR., MNSA**  
Vice Governor/Presiding Officer



Republic of the Philippines  
**MUNICIPALITY OF MATNOG**  
Province of Sorsogon




## **OFFICE OF THE SANGGUNIANG BAYAN**

**3rd INDORSEMENT**  
**January 20, 2015**



Respectfully endorsed to **the Office of the Sangguniang Panlalawigan, Sorsogon City** the herein approved Municipal Ordinance No. 04-2014 of the Office of the Sangguniang, Bayan, Matnog, Sorsogon re: **"AN information and ORDINANCE GRANTING BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED THREE (3) CONSECUTIVE TERM OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG, for reiew.**

  
**JOSEPHINE G. BAUTISTA**  
SB Secretary

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# OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 55<sup>th</sup> REGULAR SESSION OF THE 8<sup>th</sup> COUNCIL HELD AT THE SB SESSION HALL, MUNICIPAL BUILDING ON DECEMBER 01, 2014 AT 9:00 IN THE MORNING

Present: Honorable Salvador L. Frencillo	Municipal Vice Mayor (Presiding Officer)
Honorable Christopher G. Hadap	Municipal Councilor
Honorable Harry G. Garra	-do-
Honorable Carlos G. Estrelon, Jr.	-do-
Honorable Joseph Alan G. Gacis	-do-
Honorable Emilio G. Ubaldo, III	-do-
Honorable Evelyn S. Garalde	-do-
Honorable Natividad U. Gavarra	-do-
Honorable Almira G. Dulay	-do-
Honorable Celerina Cecil H. Ubaldo	Municipal Councilor (ABC President)

## Municipal Ordinance No. 04-2014

**AN ORDINANCE GRANTING SERVICE BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED THREE (3) CONSECUTIVE TERMS OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG SORSOGON**

Author: Hon. Emilio G. Ubaldo, III and Honorable Celerina Cecil H. Ubaldo

Be it ordained by the Sangguniang Bayan of Matnog

**Section 1. Title.** This ordinance shall be known as the service benefit and recognition award for elected barangay officials.

**Section 2.** This Ordinance shall cover all Barangay Captains and Kagawads in the Municipality of Matnog who have served and completed (3) consecutive terms of office in one position.

**Section 3. Objectives.** This ordinance shall have the following purposes.

1. To give financial benefit to all elected barangay officials who have rendered 3 consecutive terms of office in their respective barangays
2. To inspire and motivate brgy officials to perform their mandated duties and responsibilities in serving their constituents.
3. To give due recognition to deserving barangay officials for his/her selfless, honest and untiring service to their respective barangays.

**Section 4. Definition of Terms.**

1. Elected Barangay Officials- refers to all Barangay officials who were voted by their constituents either as Barangay Captain or Kagawad.
2. Benefit - refers to a fixed amount granted by the Local Government of Matnog to be given as financial benefit to qualified Barangay Officials under this ordinance.
3. Recognition award – refers to a plaque or certification recognizing the distinguished public service rendered by a barangay official for three consecutive terms of office.

**Section 5. Benefit and Recognition Award.** Barangay Captains who have rendered three (3) consecutive terms of office shall be entitled to a benefit in the amount of Ten Thousand Pesos (P 10,000) while the Barangay Kagawads who have rendered three (3) consecutive terms of office shall be entitled to a benefit in the amount of Three Thousand Pesos (P3,000). The qualified barangay captains or kagawads will also be bestowed with a Distinguished Public Service Recognition Award to be awarded by the Municipal Mayor at an appropriate ceremony.

**Section 6. Availment of Benefit.** The Barangay officials must first obtain a certificate duly issued by the Municipal Local Government Operation Officer (MLGOO) of the Department of Interior and Local Government (DILG) assigned in the municipality and a certification from the liga ng mga barangay certifying that he or she has indeed served for three consecutive terms of office.

**Section 7. Disqualification.** Barangay Officials who are subjected to any of the following circumstances shall be disqualified from enjoying this benefit.

- A) Those who have been convicted for crime involving moral turpitude by a criminal court or any quasi judicial body.
- B) Those who have been found guilty of an administrative offense in relation to the performance of his official function.

**Section 8. Applicability Clause.** This ordinance shall apply to all Barangay officials who were elected on 2007 and have successfully rendered three (3) consecutive terms of office by 2016 and shall be applied prospectively there after .

**Section 9. Source of Funds.** The amount necessary for the implementation of this ordinance shall be charged against the 2016 General Fund of the Municipal government and every year thereafter preceding a Barangay election, subject to the usual accounting and auditing rules and regulations.

**Section 10. Separability Clause.** If any provision of this ordinance or any application of its provision is declared invalid or un constitutional, the remainder thereof shall not be affected by such declaration.

**Section 11. Effectivity.** This ordinance shall take effect fifteen (15) days following compliance with the publication requirement.

I hereby certify to the correctness of the foregoing.

  
**JOSEPHINE G. BAUTISTA**  
SR/Secretary

ATTESTED BY:

**SALVADOR L. FRENCILLO**  
Municipal Vice Mayor  
Presiding Officer

APPROVED BY:

**EMILIO G. UBALDO**  
Municipal Mayor



# OFFICE OF THE SANGGUNIANG BAYAN

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Honorable Emilio G. Ubaldo, III	-do-
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Honorable Celerina Cecil H. Ubaldo	Municipal Councilor (ABC President)

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Author: Hon. Emilio G. Ubaldo, III and Honorable Celerina Cecil H. Ubaldo

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I hereby certify to the correctness of the foregoing.

  
JOSEPHINE G. BAUTISTA  
SB Secretary

ATTESTED BY:

**SALVADOR L. FRENCILLO**  
Municipal Vice Mayor  
Presiding Officer

APPROVED BY:

**EMILIO G. UBALDO**  
Municipal Mayor



# OFFICE OF THE SANGGUNIANG BAYAN

## CERTIFICATE OF ATTENDANCE

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY** that the following bearing their respective signature had attended the *Public Hearing for Municipal Ordinance no. 4-2014 AN ORDINANCE GRANTING BENEFIT AND RECOGNITION AWARD TO ALL ELECTED BARANGAY OFFICIALS WHO HAVE RENDERED TREE (3) CONSECUTIVE TERMS OF OFFICE IN THEIR RESPECTIVE BARANGAYS IN THE MUNICIPALITY OF MATNOG, SORSOGON. and Resolution No.108-2014: RESOLUTION REQUIRING ALL BARANGAYS TO ALLOCATE 5% PERCENT OF THEIR ANNUAL BUDGET PERFORMANCE BUDGET CY 2015 FOR HEALTH PROGRAM, PROJECTS AND ACTIVITIES.* held at the PTB Hall, Matnog Port Terminal, Matnog, Sorsogon on October 30, 2014 at 9:00 in the morning.

**HONORABLE SALVADOR L. FRENCILLO**

**HONORABLE CHRISTOPHER G. HADAP**

**HONORABLE HARRY G. GARRA**

**HONORABLE CARLOS G. ESTRELON, JR.**

**HONORABLE JOSEPH ALAN G. GACIS**

**HONORABLE EMILIO G. UBALDO, III**

**HONORABLE EVELYN S. GARALDE**

**HONORABLE NATIVIDAD U. GAVARRA**

**HONORABLE ALMIRA G. DULAY**

**HONORABLE CELERINA CECIL H. UBALDO**

*[Handwritten signatures on lines]*

*Jesus Garbain* NABURACAN

*ROSAURO FELIPE D. PUNAD* SIKAJICOT

*Jaime Poo Coata Jr / MURDERA* M-HULLA

*Nelson F. Gacis* - PAWA

*MAYORICO G. COMBADO* SINALMACAN

*[Handwritten signatures on lines]*

RIETARDO P. ARISGA

MUNNUNABO

JOEL GILLEGU

LALONG

XOVI F. GALERIA

CAVITAN BR

NAPOLEON B. GENERALO

GEN. DCC

ROSAFACIO F. GENERALO SINGBATAN

ANTONIO D. GARRIN

BON-OI (B)

FAMILE GARRIN

BON-O F (S)

JOEL G. ESCOBER

SULANBAN

JOSE C. GILERA

PAROPANDAC

NANETTE G. BULETE

CALOCAN

BENEFRENIO F. GARDALDE

BOLO

SILVESTRE F. FRANDO 103/14

MANJUNLAD

OSMUNDO L. GONZALES

SMOKORAN

TITO G. GILBERO

BALOCALOE

ROBERTO GARRIN

TANUNAN

REBECCA M. DULON

MM

JERRY A. FUNDIAR

TADLAC

FELIX F. GEMAY

PANGE

Celema Maata S

Bunwangpan

Heranda Ugay

Hio Hio

D. E. Galaran

Gen Or.

Madocad College

Colps

ANONDO F. GURIMBATO

IMBY

Dante A. Garbar

Catagpehan

JENNIFER F. FUSTER

BARINS

Joselina A. Ojeda

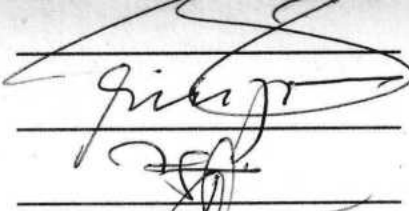
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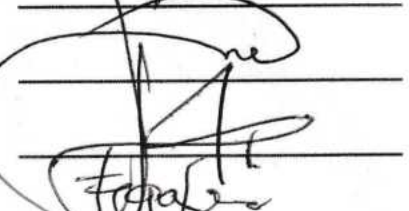
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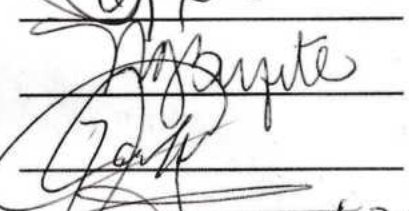
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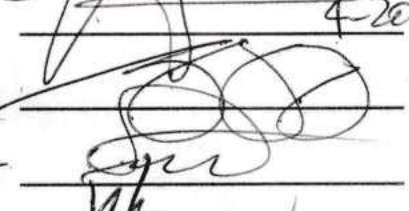
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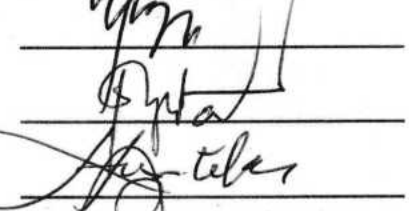




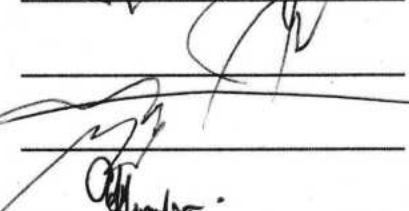


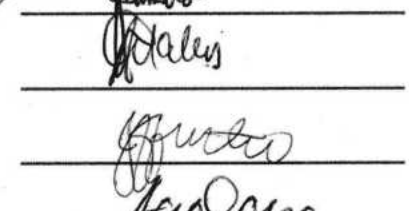


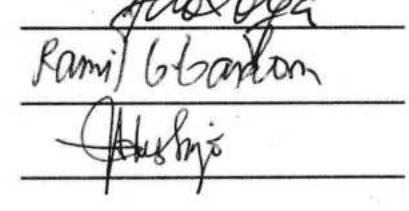






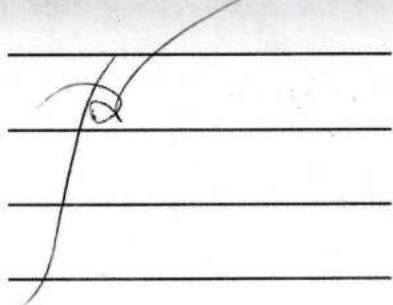






4-2014

Atty. Ron Ely Espinosa

A large, stylized handwritten mark, possibly a signature or a large letter 'F', is written in the top right corner of the page. It spans across several horizontal lines.

