

**REPUBLIC OF THE PHILIPPINES  
BATANGAS CITY**

**OFFICE OF THE SANGGUNIAN PANLUNGSOD**

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE  
MEMBERS OF THE SANGGUNIAN PANLUNGSOD OF BATANGAS CITY  
ON FEBRUARY 15, 2016 AT THE SANGGUNIAN SESSION HALL**

**PRESENT:**

Hon. Emilio Francisco A. Berberabe Jr.,	Presiding Officer
Hon. Glenn M. Aldover,	Councilor
Hon. Claudette U. Ambida-Alday,	"
Hon. Hamilton G. Blanco,	"
Hon. Aileen Grace A. Montalbo,	"
Hon. Sergie Rex M. Atienza,	"
Hon. Armando C. Lazarte,	"
Hon. Alyssa Renee A. Cruz-Atienza,	"
Hon. Gerardo A. dela Roca,	"
Hon. Ma. Kristine Josefina G. Balmes,	"
Hon. Julian B. Villena,	"
Hon. Angelito "Dondon" A. Dimacuha,	(ABC-Rep.)

"On motion of Councilor Cruz-Atienza seconded by Councilor Villena, the following Resolution was Adopted:

**RESOLUTION NO. 33 S. 2016**

**RESOLUTION GRANTING THE REQUEST OF THE HONORABLE CITY MAYOR FOR THE  
RENAMING OF THE INTERNAL CONTROL UNIT (ICU) OF THE OFFICE OF THE CITY  
ACCOUNTANT TO PRE-AUDIT DIVISION (PAD) AND THE POSITION TITLE OF  
SUPERVISING ADMINISTRATIVE OFFICER FROM MANAGEMENT AND  
AUDIT ANALYST IV TO ACCOUNTANT IV**

**WHEREAS**, Section 32 of the Government Accounting and Auditing Manual (GAAM) Volume 111, Internal Control comprises the plan of organization and all the methods and measures adopted within an agency to ensure that resources are used consistent with laws, regulations and policies; resources are safeguarded against loss, wastage and misuse; financial and non-financial information are reliable, accurate and timely; and operations are economical, efficient and effective.

**NOW THEREFORE**, be it resolved, as it hereby resolves, to approve the renaming of the Internal Control Unit (ICU) of the Office of the City Accountant to Pre-Audit Division (PAD) and the position title of Supervising Administrative Officer from Management and Audit Analyst IV to Accountant IV.

**UNANIMOUSLY APPROVED** by the Sangguniang Panlungsod this 15<sup>th</sup> day of February, 2016."

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SPONSORED BY	:	COUN. ALYSSA RENEE A. CRUZ-ATIENZA
CO-SPONSORS	:	COMMITTEE ON LAWS, RULES AND REGULATIONS

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**Continuation of Resolution No. 33 s. 2016**

**RESOLUTION GRANTING THE REQUEST OF THE HONORABLE CITY MAYOR FOR THE RENAMING OF THE INTERNAL CONTROL UNIT (ICU) OF THE OFFICE OF THE CITY ACCOUNTANT TO PRE-AUDIT DIVISION (PAD) AND THE POSITION TITLE OF SUPERVISING ADMINISTRATIVE OFFICER FROM MANAGEMENT AND AUDIT ANALYST IV TO ACCOUNTANT IV**

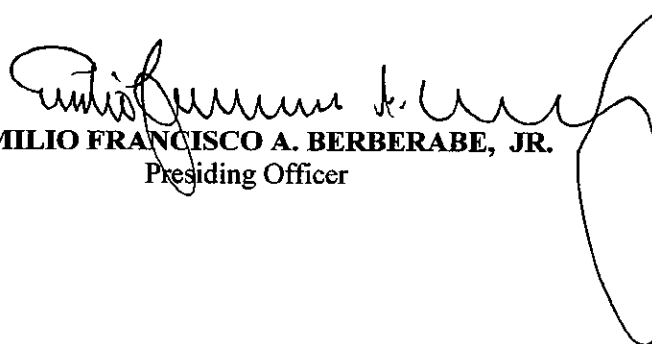
I hereby certify that the foregoing Resolution No. 33 S. 2016 was approved by the Sangguniang Panlungsod of Batangas City during its Regular Session held on February 15, 2016.

  
**LUNINGNING A. AQUINO**  
 Board Secretary III  
 Sangguniang Panlungsod

**NOTED:**

  
**ATTY. OLIVA D. TELEGATOS**  
 Secretary  
 Sangguniang Panlungsod

**ATTESTED:**

  
**EMILIO FRANCISCO A. BERBERABE, JR.**  
 Presiding Officer

ODT/laa/ystingchuy...



Republic of the Philippines  
BATANGAS CITY

## Office of the Sangguniang Panlungsod

Tel. No. 723-2175

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### COMMITTEE REPORT

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SUBMITTED BY : THE COMMITTEE ON LAWS, RULES AND REGULATIONS

SUBJECT : Letter from the City Mayor, Eduardo B. Dimacuha requesting for the renaming of the Internal Control Unit (ICU) of the Office of the City Accountant to Pre-Audit Division (PAD) and the position title of Supervising Administrative Officer from Management and Audit Analyst IV to Accountant IV.

#### COMMENTS / RECOMMENDATIONS:

Referred to the Committee on Laws, Rules and Regulations was the above letter of the Honorable City Mayor, Eduardo B. Dimacuha for study, comments and recommendation.

Section 32 of Government Accounting and Auditing Manual (GAAM) Volume III, Internal Control comprises the plan of organization and all the methods and measures adopted within an agency to ensure that resources are used consistent with laws, regulations and policies; resources are safeguarded against loss, wastage and misuse; financial and non-financial information are reliable, accurate and timely; and operations are economical, efficient and effective. However, the task of PAD process or pre-audit disbursement vouchers and payroll before payments are made.

Furthermore, the renaming of the position title of Supervising Administrative Officer from Management and Audit Analyst IV to Accountant IV is necessary wherein a duly licensed Certified Public Accountant (CPA) is qualified to head the division for the conduct of audit work.


Considering the justifications stated by the Honorable City Mayor in his request, and there being no law or circular violated, the Committee hereby recommends:

- (a) the adoption of the Committee Report
- (b) approval of the resolution hereto attached

Respectfully submitted, February 15, 2016.

#### THE COMMITTEE ON LAWS, RULES AND REGULATIONS

  
COUN. ALYSSA RENEE A. CRUZ-ATIENZA  
Chairman

  
COUN. MARIA CLAUDETTE U. AMBIDA-ALDAY  
Member

  
COUN. ARMANDO C. LAZARTE  
Member

  
COUN. SERGIEREX M. ATIENZA  
Member

  
COUN. AILEEN GRACE A. MONTALBO  
Member