

Item No.: 01

Date: 30 2025 JUL



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Provincial Capitol  
Tacloban City

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Province of L.  
Legal Office  
Time: 9:27  
Date: 6.20.25

**PROVINCIAL LEGAL OFFICE**

Sangguniang Panlalawigan  
Province of Leyte

**RECEIVED**

**2<sup>nd</sup> INDORSEMENT**

June 13, 2025

Date: JUN 23 2025  
By: Jemil

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 2025-14 of the Sangguniang Bayan of Tanauan, Leyte.

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

- Ordinance No. 2025-14 entitled: **“Senior Citizen’s Cake Benefit Ordinance of Tanauan, Leyte.”**

**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)<sup>1</sup> of the Local Government Code of 1991 (R.A 7160) pursuant to RA 9994<sup>2</sup>. However, the necessary appropriated funds should be further specified as to where it should be sourced so as not to run in contrary to Section 335<sup>3</sup> of the same code. Hence, we recommend further review of the Ordinance.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on 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*

<sup>1</sup> (a) The sangguniang bayan, as the legislative body of the municipality, 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 and in the proper exercise of the corporate powers of the municipality as provided for under Section 22 of this Code, and shall:

(1) Approve ordinances and pass resolutions necessary for an efficient and effective municipal government,

<sup>2</sup> “Expanded Senior Citizens Act of 2010”

<sup>3</sup> **Section 335. Prohibitions Against Expenditures for Religious or Private Purposes.** - No public money or property shall be appropriated or applied for religious or private purposes.

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
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**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
11 June 2025

Province of Leyte  
Legal Office  
*[Signature]*  
6-13-25

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-14 of the Municipality of Tanauan, Leyte**, entitled: **An Ordinance granting a birthday cake benefit to Senior Citizens of the Municipality of Tanauan, Leyte, and providing funds therefor.**

  
**FLORINDA JIU S. UYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
TANAUAN  
-oOo-

**OFFICE OF THE SANGGUNIANG BAYAN**

June 9, 2025

**THE SECRETARY**  
Sangguniang Panlalawigan  
Province of Leyte  
Capitol Building  
Tacloban City



Sir/Madam;

Respectfully submitting herewith 16<sup>th</sup> **SB Ordinance No. 2025-14, "An Ordinance Granting a Birthday Cake Benefit to Senior Citizens of the Municipality of Tanauan, Leyte and Providing Funds Therefor."**, for your appropriate action.

*Authored by: Hon. Cherry Anne T. Fiel  
Hon. Jan Elmer V. Magdalaga  
Hon. Josie M. Creer  
Hon. Paul Emmanuel R. Cinco*

Trusting that you will accord this matter with your kindest attention.

Thank you.

Truly yours,

  
**JUAN ERMILO T. ROSAL**  
OIC-Sangguniang Bayan Secretary

SP

Republic of the Philippines  
Province of Leyte  
TANAUAN  
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SANGGUNIANG BAYAN

SANGGUNIANG PANLALAWIGAN

RECEIVED  
10 JUN 2025  
PROVINCE OF LEYTE

EXCERPT FROM THE MINUTES OF THE 141<sup>st</sup> REGULAR SESSION OF THE 16<sup>th</sup> SANGGUNIANG BAYAN OF TANAUAN, LEYTE, HELD ON MAY 19, 2025, AT THE SB SESSION HALL, TANAUAN TOWN HALL, TANAUAN, LEYTE.

PRESENT:

- |                                        |                                |
|----------------------------------------|--------------------------------|
| HON. ARCHIE LAWRENCE R. KAPUNAN        | Municipal Vice-Mayor/Presiding |
| HON. JAN ELMER V. MAGDALAGA            | Sangguniang Bayan Member       |
| HON. MAE JANE ANGELIE M. MORABE-BORAIS | -do-                           |
| HON. MARK EFREN E. MERILO              | -do-                           |
| HON. JOSIE M. CREER                    | -do-                           |
| HON. ATTY. ISAGANI S. ESPADA           | -do-                           |
| HON. QUINTIN T. OCTA, JR., D.M.D.      | -do-                           |
| HON. CHERRY ANNE T. FIEL               | -do-                           |
| HON. EFREN C. MERILO                   | -do-/Liga Fed. Pres.           |
| HON. KYLE C. MESIAS                    | -do-/ SK Fed. Pres.            |

ABSENT:

- |                                        |                          |
|----------------------------------------|--------------------------|
| HON. PAUL EMMANUEL R. CINCO (on leave) | Sangguniang Bayan Member |
|----------------------------------------|--------------------------|

ORDINANCE NO. 2025 – 14

AN ORDINANCE GRANTING A BIRTHDAY CAKE BENEFIT TO SENIOR CITIZENS OF THE MUNICIPALITY OF TANAUAN, LEYTE, AND PROVIDING FUNDS THEREFOR.

Authored by: Hon. Cherry Anne T. Fiel  
Hon. Jan Elmer V. Magdalaga  
Hon. Josie M. Creer  
Hon. Paul Emmanuel R. Cinco

BE IT ENACTED BY THE SANGGUNIANG BAYAN OF TANAUAN, LEYTE IN REGULAR SESSION ASSEMBLED THAT:

WHEREAS, Article XIII, Section 11 of the 1987 Philippine Constitution provides that the State shall adopt an integrated and comprehensive approach to health development, giving priority to the needs of the underprivileged, sick, elderly, disabled, women, and children;

WHEREAS, the State shall promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all;

WHEREAS, Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010," declares it a policy of the State to support and improve the welfare of senior citizens by granting various benefits and privileges;

WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991," empowers local government units (LGUs) to exercise powers

necessary for efficient and effective governance, including providing programs that enhance the welfare of their constituents, particularly the elderly;

**WHEREAS**, the Municipality of Tanauan, Leyte recognizes the invaluable contributions of senior citizens in shaping the community and seeks to honor them by providing a simple yet meaningful benefit in the form of a birthday cake on their natal day;

**SECTION 1. TITLE** – This Ordinance shall be known as the “**Senior Citizens Cake Benefit Ordinance of Tanauan, Leyte.**”

**SECTION 2. OBJECTIVES** – This Ordinance aims to acknowledge and show appreciation for the senior citizens of Tanauan, Leyte by granting them a birthday cake benefit, to be distributed on their respective birthdays, in accordance with the implementation schedule set forth herein.

**SECTION 3. COVERAGE AND IMPLEMENTATION SCHEDULE** – The birthday cake benefit shall be implemented gradually, prioritizing older senior citizens first, as follows:

- First Year of Implementation (2026): Senior Citizens aged 75 and above shall receive a birthday cake.
- Second Year of Implementation (2027): Senior Citizens aged 70 and above shall receive a birthday cake.
- Third Year of Implementation (2028): Senior Citizens aged 65 and above shall receive a birthday cake.
- Fourth Year of Implementation (2029 onwards): All registered senior citizens of Tanauan, Leyte shall receive a birthday cake.

**SECTION 4. IMPLEMENTING AGENCY** – The Municipal Social Welfare and Development Office (MSWDO), shall be responsible for the implementation of this ordinance. The MSWDO shall maintain an updated database of senior citizens and ensure the proper and timely distribution of birthday cakes.

1. Procuring and distributing birthday cakes to qualified beneficiaries;
2. Maintaining a database of senior citizens eligible for the benefit;
3. Coordinating with the Local Chief Executive for budget allocation and program implementation; and
4. Conducting periodic evaluations to improve the implementation of the program.

**SECTION 5. ELIGIBILITY** – To qualify for the birthday cake benefit, a senior citizen must:

1. A **bona fide resident** of Tanauan, Leyte for at least one (1) year;
2. Be a **registered member** of the Office of the Senior Citizens Affairs (OSCA); and
3. Present a **valid Senior Citizen’s ID** issued by the OSCA.

**SECTION 6. FUNDING AND APPROPRIATION** – The necessary funds for the implementation of this ordinance shall be sourced from the general Fund of the municipality. The budget shall be annually based on the number of eligible beneficiaries.

**SECTION 7. DISTRIBUTION PROCESS** – The MSWDO and OSCA shall coordinate the schedule of distribution to ensure that each eligible senior citizen receives a birthday cake on

their special/natal day. The distribution may be done through the barangay officials, OSCA President, or designated municipal personnel.

**SECTION 8. PENALTY CLAUSE** – Any municipal official or personnel found guilty of misusing funds allocated for this program or failing to implement it without just cause shall be subject to administrative and legal sanctions in accordance with existing laws.

**SECTION 9. SEPARABILITY CLAUSE** – If any provision of this ordinance is declared unconstitutional or invalid, the remaining provisions shall not be affected and shall remain in full force and effect.

**SECTION 10. REPEALING CLAUSE** – All ordinances, rules, and regulations inconsistent with this Ordinance are hereby repealed or modified accordingly.

**SECTION 11. EFFECTIVITY CLAUSE** – This Ordinance shall take effect immediately upon its approval.

**ENACTED : 19 MAY 2025**

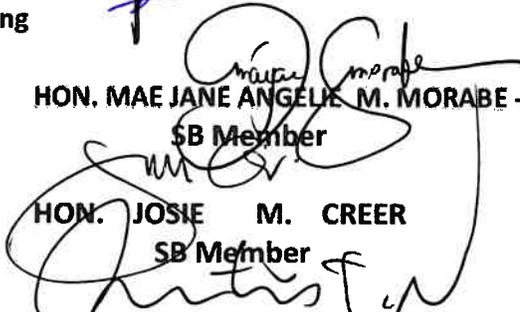
**CERTIFIED TRUE AND CORRECT:**

  
**ELEUTERIO T. LARIOS**  
SB Secretary

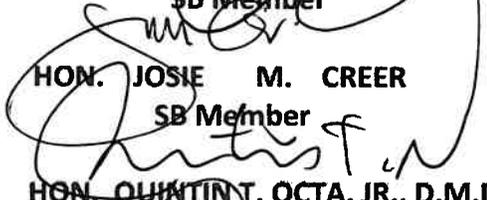
**ATTESTED BY:**

  
**HON. ARCHIE LAWRENCE R. KAPUNAN**  
Vice Mayor/Presiding

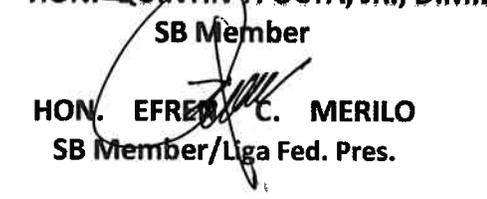
  
**HON. JAN ELMER V. MAGDALAGA**  
SB Member

  
**HON. MAE JANE ANGELLE M. MORABE -BORAIS**  
SB Member

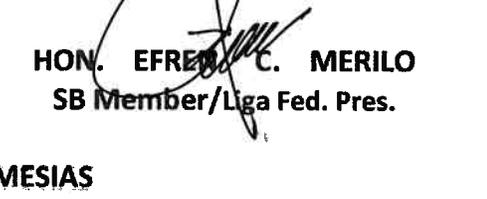
  
**HON. MARK EREN E. MERILO**  
SB Member

  
**HON. JOSIE M. CREER**  
SB Member

  
**HON. ATTY. ISAGANI S. ESPADA**  
SB Member

  
**HON. QUINTIN T. OCTA, JR., D.M.D.**  
SB Member

  
**HON. CHERRY ANNE T. FIEL**  
SB Member

  
**HON. EREN C. MERILO**  
SB Member/Liga Fed. Pres.

  
**HON. KYLE T. MESIAS**  
SB Member/Sk Fed. Pres.

**APPROVED BY:**

  
**HON. MA. GINA E. MERILO**  
Municipal Mayor  
LGU – Tanauan, Leyte

Date: JUNE 9, 2025



Republic of the Philippines  
Province of Leyte  
TANAUAN  
-oOo-

*OFFICE OF THE SANGGUNIANG BAYAN*

## C E R T I F I C A T I O N

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY that SB ORDINANCE NO. 2025-14, "AN ORDINANCE GRANTING A BIRTHDAY CAKE BENEFIT TO SENIOR CITIZENS OF THE MUNICIPALITY OF TANAUAN, LEYTE AND PROVIDING FUNDS THEREFOR", have been posted in the bulletin boards at the following: Entrance of the Municipal Hall, Office of the Sangguniang Bayan and Public Market beginning June 9, 2025 and shall remain posted for a minimum of three consecutive weeks.**

**This certification is issued in compliance with the pertinent provisions of R.A. 7160.**

**Issued: June 9, 2025**

  
**JUAN ERMINO T. ROSAL**  
**OIC-Sangguniang Bayan Secretary**