

Item No.: 21
Date: 03 2026 FEB



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

PROVINCE OF LEYTE
LEGAL OFFICE

RELEASED

By: [Signature]
Date: 1.26.26 Time: 9:00

-oOo-

PROVINCIAL LEGAL OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JAN 27 2026
By: [Signature]

2nd INDORSEMENT
December 3, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No.8 series of 2025 of the Sangguniang Bayan of La Paz, Leyte.

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

- Ordinance No. 8 series of 2025 entitled: **“Full Public Disclosure Policy Board for the Sangguniang Kabataan.”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office opines that the subject Ordinance is, in general, within the legislative authority of the Sangguniang Bayan under RA 10742 Section 8(i)¹ and Section 28² as amended. 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 *X*

¹ (i) Adopt and implement a policy on full public disclosure of all its transactions and documents involving public interest;

² in consultation with youth stakeholders shall jointly design and implement the mandatory and continuing training programs. The mandatory training programs¹ must include among others, (b) capability building on leadership, program and project development and sustainability, financial management, and accountability and transparency.

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

1ST INDORSEMENT
04 December 2025

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 08, series of 2025** of the **Municipality of La Paz, Leyte**, entitled: **An Ordinance providing for a Sangguniang Kabataan full public disclosure policy and posting of Sangguniang Kabataan-related documents in the Sangguniang Kabataan full public disclosure policy board.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF LA PAZ
-oOo-



OFFICE OF THE SANGGUNIANG BAYAN

04 December 2025

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian
Sangguniang Panlalawigan
Province of Leyte
Legislative Bldg., Capitol Complex
Palo, Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: DEC 04 2025
By: *[Signature]*

Madam:

Respectfully submitting herewith copies of the **MUNICIPAL ORDINANCE NO. 08, SERIES OF 2025 - " AN ORDINANCE PROVIDING FOR A SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY AND POSTING OF SANGGUNIANG KABATAAN-RELATED DOCUMENTS IN THE SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY BOARD"**, for review and perusal of that office.

Please acknowledge receipt hereof and requesting the same be given due course and appropriate action.

Early action hereon will be highly appreciated.

Thank you.

Very truly yours,

ERWIN M. CERNAL
Secretary of the Sangguniang Bayan



Republic of the Philippines
 Province of Leyte
MUNICIPALITY OF LA PAZ
 -oOo-



OFFICE OF THE SANGGUNIANG BAYAN

04 December 2025

HON. LEONARDO "SANDY" JAVIER, JR.
 Vice Governor and Presiding Officer
 The Honorable Members
 Sangguniang Panlalawigan
 Province of Leyte
 Legislative Bldg., Capitol Complex
 Palo, Leyte

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: DEC. 04 2025
 By: J. Cernal

Dear Honorable Ladies and Gentlemen:

Respectfully submitting herewith copies of the **MUNICIPAL ORDINANCE NO. 08, SERIES OF 2025 - AN ORDINANCE PROVIDING FOR A SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY AND POSTING OF SANGGUNIANG KABATAAN-RELATED DOCUMENTS IN THE SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY BOARD**”, for review and perusal of that office.

Please acknowledge receipt hereof and requesting the same be given due course and appropriate action.

Early action hereon will be highly appreciated.

Thank you.

Very truly yours,

ERWIN M. CERNAL
 Secretary of the Sangguniang Bayan



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF LA PAZ
-oOo-



OFFICE OF THE SANGGUNIANG BAYAN

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: DEC 04 2025
By: Jenni

MUNICIPAL ORDINANCE NO. 08
Series of 2025

AN ORDINANCE PROVIDING FOR A SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY AND POSTING OF SANGGUNIANG KABATAAN-RELATED DOCUMENTS IN THE SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY BOARD

Author: HON. FIONAH KIMBERLYN B. ACOMPAÑADO

EXPLANATORY NOTE

WHEREAS, Republic Act (RA) No. 10742 otherwise known as the SK Reform Act of 2015, as amended by RA No. 11768 provides for the powers and functions of the SK Section 8 (i) of which mandates the SK to adopt and implement a policy on full public disclosure of all its transactions and documents involving public interest;

WHEREAS, this circular aim to provide the guidelines on the SK Full Public Disclosure Policy Board and the prescribed dates for posting the SK-related documents in the SKFPD Policy Board;

WHEREAS, Section 8 (k) of the Implementing Rules and Regulations (IRR) of RA No. 10742, as amended, states that the rules and procedures to be followed in the implementation of the policy on full public disclosures shall be promulgated by the DILG;

WHEREAS, this policy promotes honest, transparent and orderly management of SK funds, the allocated funds for their PPAs in their localities, and to curtails the corruption among local government units;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the Sangguniang Bayan that:

ARTICLE I

Title, Policy, and Definition of Terms

Section 1: TITLE. This ordinance shall be known as the "FULL PUBLIC DISCLOSURE POLICY BOARD FOR THE SANGGUNIANG KABATAAN".

Section 2: PURPOSE. The purpose of this ordinance is to promote transparency, accountability, and good governance within the Sangguniang Kabataan by mandating the full disclosure of financial, administrative, and other relevant information to the general public especially the youth sector.

Section 3: DEFINITION OF TERMS.

- a) **SK Pederasyon** – refers to the organization composed of SK Chairpersons and SK Members within a city/municipality.

OSCAR G. TAMPIENGCO, J.D.
Sangguniang Bayan Member

ODELL R. BARONA
Sangguniang Bayan Member

RELLY F. RELANO
Sangguniang Bayan Member

ALVIN M. TEJOME
Sangguniang Bayan Member

JUL C. DO
Sangguniang Bayan Member

FIONAH KIMBERLYN B. ACOMPAÑADO
SK Federation President

GLORIA M. TEJOME
Liga ng mga Barangay President

DANILO F. GOMEZ
Sangguniang Bayan Member

MARLOU T. MARTICIO
Sangguniang Bayan Member

FELICITO B. ACOMPAÑADO, JR.
Sangguniang Bayan Member

- b) **Full Public Disclosure** – refers to the comprehensive and detailed release of information, including but not limited to financial statements, budgets, expenditures, projects, and programs.
- c) **General Public** – refers to the constituents, especially all the people who are not members of a particular organization or who do not have any special type of knowledge.
- d) **Sangguniang Kabataan** – refers to the youth council which is the governing body of the youth assembly or the Katipunan ng Kabataan of every Barangay.

Section 4: SCOPE. This ordinance shall apply to all Sangguniang Kabataan under the SK Pederasyon within the jurisdiction of the Municipality of La Paz, Leyte.

Section 5: REQUIREMENTS. Pursuant to DILG Memorandum Circular No. 2023 – 068:

- a) **Full Public Disclosure Policy Board** – the Sangguniang Kabataan shall provide a Full Public Disclosure Policy Board in an area inside or outside the Barangay Hall or SK Hall that can be easily viewed by the general public;
- b) **Annual Barangay Youth Investment Plan (ABYIP)** – a yearly program based on the CBYDP. It shall contain the specific programs, projects and activities (PPAs) with corresponding project costs and shall reflect the total resource requirement for the budget year;
- c) **Comprehensive Barangay Youth Investment Plan (CBYDP)** – a 3-year rolling plan that is formulated by the SK in consultation and in with the concurrence of the Katipunan ng Kabataan (KK) and anchored on the Philippine Youth Development Plan (PYDP) and LYDP at the provincial, city and municipal level;
- d) **Annual Budget** – a financial plan embodying the estimate of receipts and payments for one fiscal year operation of the SK, approved by then SK through a resolution before the start of the succeeding fiscal year;
- e) **Quarterly Register of Cash in Bank (RCB) and other Related Financial Transactions** – this shall be maintained by the SK Treasurer to record daily deposits and withdrawals/payments and monitor the balance of Cash in Bank under his/her accountability. It shall also be used to monitor any adjustments affecting Cash in Bank and to account for withholding taxes.
- f) **Monthly Itemized List (MIL) of Purchase Request (PR)** – this is a list consisting of details/information as reflected in the corresponding PR of the requesting SK Official for the procurement of supplies and materials/property and equipment.
- g) **Size** – at least 3x4 feet, although specific measurements will vary depending on the available space of the designated area on the Barangay Hall or SK Hall, the requirement is that the board must be large enough to be conspicuous and display the required financial documents for the public to see.
- h) **Design** – (please see attached design at the back)

ARTICLE II

Duties and Functions

Section 6: RESPONSIBILITIES.

- a) The SK Treasurer shall be responsible for the implementation of this ordinance, ensuring the accuracy and completeness of the disclosed information.
- b) The BSK Secretary shall assist in the dissemination of information to the public and ensure compliance with disclosure requirements.

Section 7: COMPLIANCE. Level of compliance with the Sangguniang Kabataan Full Public Disclosure Policy Board are as follows:

OSCAR G. TAN-PIENGGCO, J.D.
Sangguniang Bayan Member

ODELL R. BARONIA
Sangguniang Bayan Member

RELLY F. RELANO
Sangguniang Bayan Member

ALVIN M. TEJOME
Sangguniang Bayan Member

JUC C. CBB
Sangguniang Bayan Member

FIONAH KIMBERLYN B. ACOMPAÑADO
SK Federation President

LORIA M. TEJOME
Liga ng mga Barangay President

DANILO F. GOMEZ
Sangguniang Bayan Member

MARLOU T. MARTICIO
Sangguniang Bayan Member

FELICITO B. ACOMPAÑADO, JR.
Sangguniang Bayan Member

- a) Full Compliance = 7 out of 7 documents posted;
- b) Partial Compliance = 1 – 6 documents out of 7 posted;
- c) Non Compliance = 0 documents posted;

ARTICLE III
Monitoring and Evaluation

Section 8. MONITORING AND EVALUATION SYSTEM. In establishing and/or strengthening the M&E System, the Local Chief Executive shall issue an Executive Order or Administrative Order creating the M&E Team which will be consisted of the MLGOO and a Focal Point Person [preferably the Local Youth Development Officer (LYDO)].

Section 9. OVERSIGHT MECHANISM. Action required for concerned DILG Officer/Focal Point Person:

- a) Ensure compliance of this ordinance by all concerned SK Officials;
- b) Regularly remind SKs on the posting of the following documents in the Sangguniang Kabataan Full Public Disclosure Policy Board (SKFPDPB);
- c) Conduct quarterly monitoring activity as may deemed necessary to check the actual documents posted in the Sangguniang Kabataan Full Public Disclosure Policy Board;

ARTICLE IV
Final Provisions

Section 10: PENALTIES. Any SK Official found guilty of violating this ordinance shall be subject to administrative sanctions in accordance with existing laws and regulations.

Section 11: SEPARABILITY CLAUSE. If any provision of this ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall remain in full force and effect.

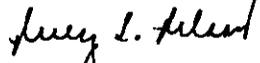
Section 12: REPEALING CLAUSE. All ordinances, rules, regulations, or parts thereof inconsistent with the provisions of this ordinance are hereby repealed or modified accordingly.

Section 13: EFFECTIVITY CLAUSE. The ordinance shall take effect fifteen (15) days after its approval and posting in conspicuous places within the Barangay Hall/SK Hall, Official Website and Official Social Media Accounts, if available.

ENACTED by the Sangguniang Bayan this 5th day of November, 2025.

Unanimously approved.

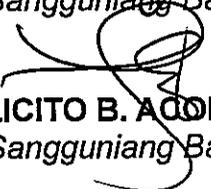

OSCAR G. TAN-PIENGO, J.D.
Sangguniang Bayan Member


RELY F. RELANO
Sangguniang Bayan Member


JUL C. CO
Sangguniang Bayan Member


ODELL R. BAROÑA
Sangguniang Bayan Member


ALVIN M. TEJOME
Sangguniang Bayan Member


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Sangguniang Bayan Member


MARLOU T. MARTICIO
Sangguniang Bayan Member


DANILO F. GOMEZ
Sangguniang Bayan Member


GLORIA M. TEJOME
Liga ng mga Barangay President


FIONAH KIMBERLYN B. ACOMPAÑADO
*President, Pambayang Pederasyon
ng mga Sangguniang Kabataan*

OG for
I HEREBY CERTIFY to the correctness of the foregoing Municipal Ordinance No. *08* Series of 2025.


ERWIN M. CERNAL
Secretary to the Sanggunian

ATTESTED:


ARACELI P. GO
Municipal Vice-Mayor

APPROVED:


JOEL C. CINCO
Municipal Mayor
Date: 1 DEC 2025



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF LA PAZ

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BAGONG PILIPINAS



OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATE OF POSTING

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that **POSTING** in prominent places in the Municipal Hall and other conspicuous places in the Locality was undertaken and copies of said Ordinances was remain posted for three (3) consecutive weeks pursuant to Section 59 (b) of Republic Act 7190, in relation on the Ordinance - **MUNICIPAL ORDINANCE NO. 08, SERIES OF 2025 - AN ORDINANCE PROVIDING FOR A SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY AND POSTING OF SANGGUNIANG KABATAAN-RELATED DOCUMENTS IN THE SANGGUNIANG KABATAAN FULL PUBLIC DISCLOSURE POLICY BOARD**".

Subject Ordinance is being forwarded to that Body for review in compliance with Section 56 of Republic Act 7160.

ISSUED this 4th day of December 2025 at the office of the Sangguniang Bayan, La Paz, Leyte.

Very truly yours,

ERWIN M. CERNAL

Secretary of the Sangguniang Bayan