



Republic of the Philippines
PROVINCE OF LEYTE
 Provincial Capitol
 Tacloban City

Item No.: 29
 Date: 26 2026 MAY

PROVINCE OF LEYTE
 LEGAL OFFICE

RECEIVED

By: [Signature]
 Date: 5.15.26 Time: 9:21

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: MAY 15 2026
 By: [Signature]

PROVINCIAL LEGAL OFFICE

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2nd INDORSEMENT
 May 4, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 4 of the Sangguniang Bayan of Tunga, Leyte.

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

- Ordinance No. 4 entitled: “ **Grant of Honorarium to CSOs, NGOs, and Sectoral Groups Representatives Ordinance of 2026.**”

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is infirm. While partnerships and linkages with CSOs, NGOs, and Sectoral Groups are encouraged under the Local Government Code, payments to them at the cost of the State require more basis pursuant to Section 8 of DILG MC 2018-89 (Guidelines on Engagements with CSOs)¹. Hence, further review of the Ordinance is recommended.

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 8.2 For CSOs that shall be involved on a volunteer capacity with cost to the government:

8.2.1 The DILG Secretary or his representative at the national level, the Regional Director at the regional level and highly urbanized cities, or the Provincial Director at the provincial, city, and municipal levels, shall issue a Terms of Reference (TOR) to formalize and set the conditions of the partnership with the CSO that shall be engaged.

8.2.2 The TOR shall define the scope of work, specific qualifications, expected outputs, and the implementation timeline and compensation and/or honoraria of the CSO member/s that shall be involved in the conduct of the specific DILG program or project. The release of honoraria and travelling expense to these CSOs shall be in accordance with the existing COA Circular No. 2007- 001 dated October 25, 2007.

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

1ST INDORSEMENT
28 April 2026

PROVINCE OF LEYTE
LEGAL OFFICE
RECEIVED
By: *[Signature]*
Date: *4.28.26* Time: *3:24*

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 04, series of 2026** of **Tunga, Leyte**, entitled: **An Ordinance Institutionalizing the grant of Honorarium to Representatives from accredited Civil Society Organizations, Non-Government Organizations, and duly selected Sectoral Group to the Local Special Bodies/Committees/Councils of the Municipality of Tunga and providing funds thereof.**

[Signature]
FLORINDA JILLS. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF TUNGA

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: APR 28 2026
By: [Signature]

OFFICE OF THE SANGGUNIANG BAYAN

April 28, 2026

HON. LEONARDO JAVIER JR.
Vice-Governor/Presiding Officer
Sangguniang Panlalawigan
Province of Leyte

Thru: THE SECRETARY TO THE SANGGUNIANG

Sir:

Respectfully submitting herewith fifteen (15) copies of the following, together with its supporting documents for review and approval:

- 1. Supplemental Budget No. 3 C.Y. 2026 of the Municipality of Tunga, Leyte**
- 2. Municipal Ordinance No. 04, Series of 2026** – AN ORDINANCE INSTITUTIONALIZING THE GRANT OF HONORARIUM TO REPRESENTATIVES FROM ACCREDITED CIVIL SOCIETY ORGANIZATIONS (CSOs), NON-GOVERNMENT ORGANIZATIONS (NGOs), AND DULY SELECTED SECTORAL GROUPS TO THE LOCAL SPECIAL BODIES/COMMITTEES/COUNCILS OF THE MUNICIPALITY OF TUNGA AND PROVIDING FUNDS THEREOF.
- 3. Municipal Ordinance No 05, Series of 2026** – AN ORDINANCE LOCALIZING THE APPLICATION OF THE SAFE SPACES ACT OF 2019 IN THE MUNICIPALITY OF TUNGA AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF, OTHERWISE KNOWN AS THE “BAWAL BASTOS ORDINANCE OF TUNGA.”

Please acknowledge receipt hereof.

Thank you.

Very truly yours,


NAOMI C. ARCALLANA
Secretary to the Sanggunian



REPUBLIC OF THE PHILIPPINES
Province of Leyte
MUNICIPALITY OF TUNGA
-oOo-

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: APR 28 2026
By: [Signature]

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 39TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON APRIL 20, 2026 AT THE SB SESSION HALL.

PRESENT:

- | | |
|--------------------------------|--|
| Hon. Lemuel G. Ponferrada | - Municipal Vice-Mayor/Presiding Officer |
| Hon. Martiniano F. Requeiz | - SB Member |
| Hon. Herman A. Ayuste | - SB Member |
| Hon. Marietta A. Catalo | - SB Member |
| Hon. Jose Capoporo A. Uribe | - SB Member |
| Hon. Joselito L. Arintoc | - SB Member |
| Hon. Rex S. Ergina | - SB Member |
| Hon. Juanito G. Fallorina, Jr. | - SB Member |
| Hon. Florentina A. Obsequio | - Ex-Officio Member/Liga President |
| Hon. Leo Van C. Delgado | - Ex-Officio Member/SK Fed. President |

ABSENT:

- | | |
|--------------------------|---------------------------------|
| Hon. Cielito O. Esquibel | - SB Member – on vacation leave |
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MUNICIPAL ORDINANCE NO. 04
Series of 2026

AN ORDINANCE INSTITUTIONALIZING THE GRANT OF HONORARIUM TO REPRESENTATIVES FROM ACCREDITED CIVIL SOCIETY ORGANIZATIONS (CSOs), NON-GOVERNMENT ORGANIZATIONS (NGOs), AND DULY SELECTED SECTORAL GROUPS TO THE LOCAL SPECIAL BODIES/COMMITTEES/COUNCILS OF THE MUNICIPALITY OF TUNGA AND PROVIDING FUNDS THEREOF.

Sponsored by: Hon. Martiniano F. Requeiz

WHEREAS, Section 34 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, encourages the participation of non-governmental organizations and people's organizations in local governance to promote transparency, accountability, and people empowerment;

WHEREAS, Sections 35 and 36 of the same Code provide for the mechanism of partnership between local government units (LGUs) and CSOs/NGOs/private sector representatives, particularly in the formulation and implementation of local policies, plans, and programs through membership in Local Special Bodies such as the Local Development Council (LDC), Local Health Board, Local School Board, Local Peace and Order Council, among others;

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WHEREAS, the Department of the Interior and Local Government (DILG), through Memorandum Circular No. 2025-060, issued the Guidelines for the Accreditation of CSOs and Selection of Representatives to the Local Special Bodies, which emphasize the meaningful engagement, empowerment, and sustained participation of CSOs in local development processes and recognizes the importance of strengthening CSO representation in Local Special Bodies and encourages local government units to provide an enabling environment, including supportive mechanisms that facilitate active participation;

WHEREAS, the active participation of CSO, NGO, and sectoral group representatives thru their invaluable contribution to local governance, policy formulation, and the promotion of inclusive and participatory decision-making in these bodies requires their time, expertise, and personal resources, and it is only fair and just that they be provided with financial support as a form of honorarium;

WHEREAS, the Municipal Government of Tunga, in its commitment to uphold the rights, welfare, and meaningful participation of all sectoral groups including, but not limited to senior citizens, women, solo parents, persons with disabilities (PWDs), youth and child representatives recognizes the necessity of ensuring their representation in Local Special Bodies, Committees, and Councils where their perspectives and sectoral concerns are relevant, thereby promoting inclusive, participatory, and responsive local governance;

NOW, THEREFORE, be it ordained by the Sangguniang Bayan of Tunga, in session duly assembled that:

SECTION 1. TITLE. This ordinance shall be known as the "Grant of Honorarium to CSOs, NGOs, and Sectoral Groups Representatives Ordinance of 2026".

SECTION 2. PURPOSE. This ordinance aims to institutionalize the grant of honorarium to representatives from accredited CSOs, NGOs, and duly selected sectoral representatives who are members of Local Special Bodies, Committees, and Councils of the Municipal Government of Tunga.

SECTION 3. DEFINITION OF TERMS. For purposes of this ordinance, the following terms shall be defined as follows:

a. *Civil Society Organization (CSO)* - Refers to any non-state, non-profit, voluntary organization - whether formal or informal, that is separate from government and represents the interests, concerns, or aspirations of a sector or community. This includes people's organizations (POs), non-government organizations (NGOs), professional groups, community-based organizations, and faith-based organizations.

b. *Non-Government Organization (NGO)* - refers to a non-profit, non-stock entity dedicated to advancing the well-being and development of diverse communities and sectors. NGOs deliver a broad spectrum of services, including advocacy, support, and research, and encompass people's organizations, foundations, and independent research institutions.

c. *People's Organization* - refers to an independent, bonafide association of citizens with demonstrated capacity to promote public interest and with an identifiable leadership, membership, and structure. People's organizations are often formed among the disadvantaged sectors of society, such as the farmer-peasant, workers in the formal sector and migrant workers, workers in the informal sector, women, persons with disabilities,

senior citizens, victims of calamities and disasters, youth and students, children, and the poor.

d. Child Representative - Refers to a person below eighteen (18) years of age old who is still enrolled in school, officially selected or appointed to represent the children' sector or youth organizations in any Local Special Body, Committee, or Council, consistent with Republic Act No. 7610 (Special Protection of Children Against Abuse, Exploitation and Discrimination Act) and Republic Act No. 11313 (Safe Spaces Act).

e. Honorarium -Refers to the monetary support given to qualified CSO, NGO, and sectoral representatives for their active participation in official meetings or activities of the Local Special Bodies, subject to accounting and auditing rules.

SECTION 4. COVERAGE. This Ordinance shall apply to all accredited CSOs, NGOs and administrative/executive order issued by the Municipal Government as members of any of the following municipal special bodies, committees, or councils:

- a. Municipal Development Council (MDC);
- b. Municipal Health Board (MHC),
- c. Municipal School Board (MSB);
- d. Municipal Peace and Order Council (MPOC);
- e. Municipal Anti-Drug Abuse Council (MADAC);
- f. Municipal Disaster Risk Reduction and Management Council (MDRRMC);
- g. Other similar bodies, councils, or committees duly created by the Municipal Government where CSO, NGO, and sectoral representatives' participation is required or encouraged.

SECTION 5. Regardless of the number of meetings attended in a single day, each representative shall receive an honorarium of five hundred pesos (Php500.00), subject to a maximum of one thousand pesos (Php1,000.00) per month.

SECTION 6. COVERAGE, ELIGIBILITY, LIMITS, AND ENTITLEMENTS

a. The honorarium shall apply exclusively to representatives of Civil Society Organizations (CSOs), Non-Governmental Organizations (NGOs), and Sectoral Groups who are members of any municipal special bodies, committees, or councils established by the Municipal Government of Tunga, whether currently existing or hereafter created.

b. The grant of honoraria shall be limited to members of such bodies who do not receive a regular salary and who are not employed in any government capacity.

c. Representatives of duly accredited Civil Society Organizations (CSOs) participating in Local Special Bodies shall be entitled to per diem allowances when traveling outside the municipality of Tunga in the performance of official functions related to the Local Special Body.

i. The per diem rates shall be aligned with, but not exceed, the prevailing rates prescribed under Executive Order No. 77, s. 2019 for government personnel, subject to the availability of local funds and compliance with Commission on Audit rules.

ii. Such per diem shall cover meals, lodging, and incidental expenses. Transportation costs may be reimbursed upon submission of official receipts or other acceptable proof of travel.

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- a. Honoraria shall be released on a monthly basis and shall be received in the succeeding month, subject to proper documentation and audit requirements.

SECTION 7. DISBURSEMENT AND LIQUIDATION

- a. The release of honoraria and per diem allowances for travelling outside the municipality of Tunga shall be subject to the availability of funds and shall require submission of the following supporting documents:

For Honoraria:

1. Executive Order or Office Order
2. Certificate of Accreditation (certified true copy)
3. Minutes of the meeting or activity (certified by the board secretariat)
4. Attendance Sheet (duly certified by the board secretariat)
5. Certificate of Participation

For Travel Outside the Municipality of Tunga:

1. Invitation
2. Travel Order
3. Certificate of Appearance
4. Official Receipt of Registration, if any
5. Itinerary, Official Receipt, and boarding pass for airfare
6. Tickets (bus, taxi)
7. Certificate of expenses not requiring receipts (e.g., habal-habal, tricycle)
8. Itinerary of Travel
9. Certificate of Travel Completed

b. No honorarium or per diem shall be disbursed without complete supporting documents duly certified by the chairperson or secretariat of the concerned body.

c. All disbursements shall be liquidated in accordance with existing accounting and auditing rules and regulations of the Commission on Audit (COA).

SECTION 8. CAPACITY DEVELOPMENT (CAPDEV) PROGRAM

The Municipal Government shall design and implement a Capacity Development (CapDev) Program for CSOs, NGOs, and sectoral representatives to enhance their participation in governance processes. The CapDev Program shall include, but not be limited to:

- R*
- a. Orientation on local governance, planning, and budgeting;
 - b. Training on participatory decision-making, policy advocacy, and leadership;
 - c. Workshops on gender sensitivity, child rights, and social inclusion; and
 - d. Institutional strengthening and partnership-building initiatives;

The Municipal CSO Desk Officer, in coordination with the Municipal Mayor's Office shall take the lead in implementing the CapDev Program.

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SECTION 9. APPROPRIATION. For the effective implementation of this Ordinance, the Municipal Government of Tunga shall appropriate an amount of not less than Php 364,000.00 every year, which shall be increased as the need arises, subject to the availability of funds. In case of need, an additional amount shall be included in the supplemental budget for this year 2026.


SECTION 10. SEPARABILITY CLAUSE. If any provision of this Ordinance is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.

SECTION 11. REPEALING CLAUSE. All ordinances, rules, and regulations inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 12. EFFECTIVITY. This ordinance shall take effect upon approval and ten (10) days from the date a copy is posted in three (3) conspicuous places.

ENACTED by the Sangguniang Bayan, in session assembled this 20th day of April 2026 at Tunga, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing Municipal Ordinance.



NAOMI C. ARCALLANA
Secretary to the Sanggunian

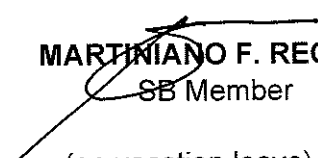
ATTESTED:


LEMUEL G. PONFERRADA
Municipal Vice Mayor/Presiding Officer

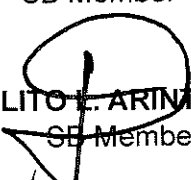

MARTINIANO F. REQUIEZ
SB Member


HERMAN A. AYUSTE
SB Member


MARIETTA A. CATALO
SB Member


(on vacation leave)

CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSELITO L. ARINTOC
SB Member



REX S. ERGINA
SB Member


JUANITO G. FALLORINA, JR.
SB Member


FLORENTINA A. OBSEQUIO
Ex-Officio Member/Liga President


LEO VAN C. DELGADO
Ex-Officio Member/SK Fed. President

APPROVED:


REINBERT C. COSTELO
Municipal Mayor
Date: 4-27-24



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF TUNGA

OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATE OF POSTING

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that *Municipal Ordinance No. 04, S. 2026* entitled: “AN ORDINANCE INSTITUTIONALIZING THE GRANT OF HONORARIUM TO REPRESENTATIVES FROM ACCREDITED CIVIL SOCIETY ORGANIZATIONS (CSOs), NON-GOVERNMENT ORGANIZATIONS (NGOs), AND DULY SELECTED SECTORAL GROUPS TO THE LOCAL SPECIAL BODIES/COMMITTEES/COUNCILS OF THE MUNICIPALITY OF TUNGA AND PROVIDING FUNDS THEREOF, has been posted in three (3) conspicuous places within the municipality and shall remain posted for three (3) consecutive weeks.

Issued this 27th day of April 2026 at Tunga, Leyte.


NAOMI C. ARCALLANA
Secretary to the Sanggunian