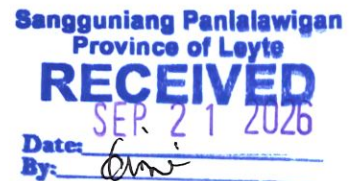




Republic of the Philippines
PROVINCE OF LEYTE
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Palo, Leyte
-oOo-



COMMITTEE ON RULES, LAWS and PRIVILEGES
COMMITTEE REPORT
No. 24 S. 2026



Date: September 14, 2026

RE: AN ORDINANCE INSTITUTIONALIZING THE GRANT OF HONORARIUM TO REPRESENTATIVES OF ACCREDITED CIVIL SOCIETY ORGANIZATIONS (CSOs) IN LOCAL SPECIAL BODIES OF THE MUNICIPALITY OF TUNGA, LEYTE.

Prepared by: Committee on Rules, Laws and Privileges
Chairperson: Atty. Ronnan Christian “Bolingling” Reposar
Vice-Chairperson: Atty. Carlo P. Loreto
Members: Hon. Wilson Uy, Hon. Michael L. Cari, Hon. Ma. Martina L. Gimenez,

I. BACKGROUND

The Sangguniang Bayan referred to the Committees the proposed ordinance entitled:

“AN ORDINANCE INSTITUTIONALIZING THE GRANT OF HONORARIUM TO REPRESENTATIVES OF ACCREDITED CIVIL SOCIETY ORGANIZATIONS (CSOs) IN LOCAL SPECIAL BODIES OF THE MUNICIPALITY OF TUNGA, LEYTE.”

The measure seeks to provide honoraria amounting to **₱500 per meeting**, subject to a **₱1,000 monthly cap**, for CSO representatives participating in Local Special Bodies (LSBs), including the Local Development Council, Local School Board, Local Health Board, and others.

The Committees conducted a review of the ordinance’s **soundness, legality, reasonableness, and implementability**, and examined relevant laws, DILG issuances, and the **Opinion of the Provincial Legal Office (PLO)** dated May 2026.

II. FINDINGS

1. Lack of Statutory Authority. The Committees find that **no national law authorizes LGUs to grant honoraria to CSO representatives in Local Special Bodies.**

- **RA 7160 (Local Government Code)** - Sections 34 - 36 mandate LGUs to support CSOs, but only through technical, logistical, and financial assistance to the organization, not compensation to individual representatives. Sections 98, 107, 108 require CSO representation in LSBs but do not authorize honoraria.

- **IRR of RA 7160 (Rule XIII, Articles 62-64)**
These provisions strengthen CSO participation but do not provide authority for monetary compensation.

Thus, the ordinance attempts to create a benefit **not granted by national law**, making it **ultra vires**.

2. **Misapplication of DILG Memorandum Circulars.** The ordinance cites “supportive mechanisms” under DILG MC 2025-060. However, the controlling issuance is **DILG MC 2018-89**, which the PLO correctly invoked.

Under **Section 8.2 of MC 2018-89**, honoraria may be granted **only when**:

- the CSO is engaged in a **specific DILG program or project**, and
- a **Terms of Reference (TOR)** is issued by the **DILG Secretary, Regional Director, or Provincial Director**.

This means:

- Honoraria is allowed **only for DILG-initiated projects**,
- **Not** for LGU-created Local Special Bodies,
- And **not** through a municipal ordinance.

Therefore, the ordinance’s reliance on DILG MCs is **legally misplaced**.

3. **COA Rules Prohibit Honoraria Without Legal Basis**

COA Circular 2007-001 allows honoraria only when:

- the activity is **authorized by law**, and
- the payee performs a **government-mandated special task**.

CSO representatives:

- are **not government personnel**,
- serve **voluntarily**,
- and their participation is **not compensated by statute**.

Any honoraria granted under the ordinance will be **disallowed by COA**, exposing approving officials to:

- Notice of Disallowance
- Personal liability
- Refund of disallowed amounts

4. **Improper Expansion of “Supportive Mechanisms”** DILG MC 2025-060 encourages LGUs to provide:

- logistical support
- transportation assistance
- capacity development
- documentation support

But **not monetary compensation**.

5. **Appropriation Without Legal Basis.** The ordinance appropriates **₱364,000 annually** for honoraria.

Under **Section 305 of RA 7160**, appropriations must be:

- for a **public purpose**, and

- **authorized** by law

Since honoraria is **not authorized**, the appropriation is **invalid**.

III. CONCLUSION

Based on the foregoing, the Committees conclude that the proposed ordinance is:

- **Legally infirm**
- **Ultra vires**
(beyond the powers of the LGU)
- **Inconsistent with RA 7160, its IRR, DILG MC 2018-89, and COA rules**
- **Vulnerable to COA disallowance**
- **Not implementable**

The Provincial Legal Office's findings are **affirmed**.

IV. RECOMMENDATION

The Committees **recommend DISAPPROVAL** of the proposed ordinance. However, the Committees recommend that the LGU adopt **allowable supportive mechanisms** for CSO participation, such as:

- meals during meetings
- transportation assistance
- reimbursement of actual expenses (with receipts)
- training and capacity-building
- documentation and secretariat support

These are consistent with Sections 34–36 of RA 7160 and DILG MC 2025-060.

Prepared by: **Committee on Rules, Laws and Privileges**


HON. ATTY. RONNAN CHRISTIAN M. REPOSAR
Chairperson,

HON. ATTY. CARLO P. LORETO
Vice Chairperson

HON. WILSON S. UY
Member

HON. MICHAEL L. CARI
Member

HON. MA. MARTINA L. GIMENEZ
Member

Attested by:

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Copy furnished:

HON. ATTY. CARLO P. LORETO
Vice Chairperson

Forward 9/21/24

HON. WILSON S. UY
Member

at 9/21/24

HON. MICHAEL L. CARI
Member

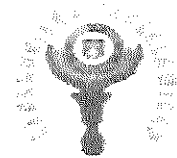
- per 2/21/26

HON. MA. MARTINA L. GIMENEZ
Member

by 9/21/24



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PROVINCE OF LEYTE
Palo, Leyte
-oOo-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 42nd REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON MAY 26, 2026.

RESOLUTION NO. 2026-865

A RESOLUTION REFERRING TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES MUNICIPAL ORDINANCE NO. 04 SERIES OF 2026 OF TUNGA, LEYTE.

WHEREAS, submitted to the Sangguniang Panlalawigan is **MUNICIPAL ORDINANCE NO. 04, SERIES OF 2026** of the Municipality of Tunga, Leyte, 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"**;

WHEREAS, the August Body, deemed it proper to **REFER** the said Ordinance to the SP Committee on Rules, Laws and Privileges;

NOW, THEREFORE, on motion presented by Honorable Raissa J. Villasin, duly seconded by Atty. Carlo P. Loreto, Honorable Elmer Frederico N. Codilla and Honorable MJ Luinly D. Lumen, be it

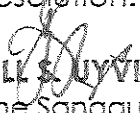
RESOLVED, as it is hereby resolved, to **REFER TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES MUNICIPAL ORDINANCE NO. 04 SERIES OF 2026 OF TUNGA, LEYTE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Copy furnished:

Atty. Ronnan Christian M. Reposar
Chairperson – SP Committee on Rules, Laws and Privileges
Province of Leyte

LCE and the Sangguniang Bayan
Tunga, Leyte

RECEIVED


Atty. Reposar

6/25/2026

received : June 7-8-26
TUNGA, LEYTE