*Republic of the Philippines*
**PROVINCE OF LEYTE**
**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**
Palo, Leyte
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**COMMITTEE ON RULES, LAWS and PRIVILEGES**
**COMMITTEE REPORT**
No. 30 S. 2026

Date: November 12, 2026

**SUBJECT: RE: MUNICIPAL ORDINANCE NO. 06, SERIES OF 2026 OF THE MUNICIPALITY OF TABONTABON, LEYTE,** entitled **"AN ORDINANCE INSTITUTIONALIZING THE PROGRAMS, SERVICES, PRIVILEGES AND BENEFITS FOR SOLO PARENTS AND THEIR CHILDREN PURSUANT TO REPUBLIC ACT NO. 8972 (SOLO PARENTS' WELFARE ACT OF 2000) AND APPROPRIATING FUNDS THEREFOR."**

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| Date of Referral: | Sept. 29, 2026 |
| Prepared by: | Committee on Rules, Laws and Privileges |
| Chairperson: | Atty. Ronnan Chiristian "Bolingling" Reposar |
| Vice-Chairperson: | Atty. Carlo P. Loreto |
| Members: | Hon. Wilson Uy, Hon. Michael L. Cari, Hon. Ma. Martina L. Gimenez. |

The Committee on Rules, to which was referred Municipal Ordinance No. 06, Series of 2026 of the Municipality of Tabontabon, Leyte, respectfully submits this Report and Recommendation.

## I. COMMITTEE FINDINGS

After review of the Ordinance and the observations raised during plenary deliberations, the Committee finds that the Municipality possesses authority under the Local Government Code to enact measures promoting the welfare of solo parents and their children as part of its social welfare and development functions.

The Committee likewise finds that the Ordinance substantially seeks to implement and localize the benefits granted under the Solo Parents Welfare Act and its amendatory law. However, the following matters require clarification and further examination:

***Inconsistency Between the Title and the Governing National Law***

The title of the Ordinance refers only to Republic Act No. 8972, otherwise known as the Solo Parents Welfare Act of 2000. However, the body of the Ordinance expressly recognizes and incorporates provisions found in Republic Act No. 11861, otherwise known as the Expanded Solo Parents Welfare Act.

The Committee finds that while such inconsistency does not automatically invalidate the Ordinance, conformity between the title and the governing national law is necessary to avoid ambiguity regarding the legislative intent and legal basis of the measure.

***Monthly Cash Subsidy Provision***

The Committee notes that Section 10(l) of the Ordinance provides for a monthly cash subsidy of Five Hundred Pesos (₱500.00), which may be increased to One Thousand

Pesos (₱1,000.00) depending upon the availability of funds and subject to qualifications prescribed therein. Section 15(a) of Republic Act No. 11861[1], as identified in DILG Memorandum Circular No. 2023-140[2], prescribes a means, pension, and subsidy-tested monthly cash subsidy of One Thousand Pesos (₱1,000.00) per solo parent earning the minimum wage or below, to be allocated by the concerned city or municipal government, subject to the statutory qualifications and exceptions. The Municipality should clarify whether the ₱500.00 grant constitutes separate local assistance or is intended to substitute for the statutory subsidy; if the latter, conformity of the amount and its conditional increase require further examination.

Eligibility for recognition as a solo parent must be distinguished from eligibility for the monthly cash subsidy. The statutory categories under Section 4 of Republic Act No. 8972, as amended by Republic Act No. 11861[3], must be observed; coverage should not be confined to unmarried mothers. The cash subsidy additionally requires income and benefit screening. Section 6(w) of the Revised Implementing Rules and Regulations, as quoted in DILG Memorandum Circular No. 2023-140[4], defines means testing by reference to the absence of visible income or income insufficient to provide sole parental care and support, considering family subsistence needs and conditions in the place of residence. Absence of employment or income should therefore not, by itself, exclude an applicant; employment likewise does not automatically disqualify an otherwise eligible applicant earning the applicable regional minimum wage or below. The Committee accordingly requires clarification on the following:

a. Whether Section 10(l) covers all applicable statutory categories of solo parents and applies the regional minimum-wage-or-below benchmark, individualized means assessment, and appropriate verification of solo-parent status to the cash subsidy;
b. Whether the pension and subsidy screening rules conform to Section 15(a), including its restriction concerning recipients of another government-program subsidy and its express proviso allowing senior citizens and persons with disabilities to continue receiving their corresponding benefits without forfeiting benefits under Republic Act No. 11861; and whether the funding and implementation mechanisms address the statutory qualifications and exceptions; and,

***Discounts and VAT Exemption Provisions***

The Committee further notes that Section 10(m) grants certain discounts and VAT-related privileges.

The Committee finds that VAT exemption is a statutory benefit created by national legislation and that local ordinances may neither diminish nor expand such exemptions

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[1] ***Section 15(a) of Republic Act No. 11861*** *(the* Expanded Solo Parents Welfare Act*) mandates a* ***₱1,000 monthly cash subsidy*** *for eligible low-income solo parents. It inserts an entirely new provision under the "Additional Benefits" framework of the law to provide direct financial relief.*

[2] ***DILG Memorandum Circular No. 2023-140*** *(signed on September 29, 2023) establishes the mandatory guidelines for Local Government Units (LGUs) to fully enforce Republic Act No. 11861, also known as the* Expanded Solo Parents Welfare Act.

[3] ***Section 4 of Republic Act No. 8972,*** *as amended by* ***Republic Act No. 11861*** *(the* Expanded Solo Parents Welfare Act*), completely repeals the original framework to establish a broader, gender-neutral, and updated classification for single parents. (Section 4 categorizes solo parents into groups a to f)*

[4] ***Means-tested*** *– refers to the determination whether a solo parent has no visible means of income, or his/her income is otherwise insufficient to enable the solo parent to provide sole parental care and support to a child, children, or dependent/s owing to the demands for subsistence of his/her family and the conditions prevailing in the place of residence;"*

beyond what is authorized by law. Accordingly, review is necessary to ensure that the Ordinance merely implements, and does not alter, the scope and conditions prescribed under Republic Act No. 11861 and its Implementing Rules.

## II. COMMITTEE ASSESSMENT

The Committee finds that the issues identified affect the conformity of specific provisions with existing national law and implementing regulations but do not presently establish a clear basis for outright invalidation of the entire Ordinance.

The concerns appear to be curable through clarification and amendment by the concerned Municipality.

## III. RECOMMENDATION

WHEREFORE, premises considered, the Committee on Rules recommends:

1. That action on the declaration of validity of Municipal Ordinance No. 06, Series of 2026 be DEFERRED;
2. That the Municipality of Tabontabon be requested to review and clarify the questioned provisions regarding:
    - the reference to Republic Act No. 11861 in the title;
    - the monthly subsidy program;
    - the eligibility standards;
    - the discount and VAT exemption provisions; and,
3. That upon submission of the appropriate explanation, clarification, or amendatory legislation, the matter be returned to the Sangguniang Panlalawigan for final determination of validity.

Respectfully submitted.

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