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Annexes

LUZON

Region		LGUs	Income Class
I	1	Province of Pangasinan	1st
	2	Mangaldan	1st
	3	Dagupan City	2nd
	4	Sta. Barbara	2nd
	5	Binalonan	3rd
	6	Binmaley	3rd
	7	Manaoag	3rd
	8	San Fabian	3rd
	9	San Jacinto	4th
	10	San Manuel	4th
II		Province of Cagayan	
	11	Peñablanca	1st
	12	Aparri	2nd
	13	Enrile	4th
	14	Piat	4th
	15	Sto. Niño	4th
III	16	Iguig	5th
	17	Province of Bulacan (<i>case study</i>)	1st
	18	Bocaue	1st
	19	Malolos City (<i>case study</i>)	1st
	20	Marilao (<i>case study</i>)	1st
	21	Plaridel	1st
	22	Bulacan	2nd
	23	Guiguinto	2nd
	24	San Jose del Monte (<i>case study</i>)	2nd
	25	Obando (<i>case study</i>)	3rd
		Province of Tarlac	
	26	Capas	1st
	27	Gerona	2nd
	28	Moncada	3rd
	29	Bamban	4th
	30	Anao	5th
	31	Pura	5th
	32	San Manuel	5th
		Province of Pampanga	
	33	Guagua	1st
	34	Lubao	1st
	35	Bacolor	4th
		Province of Bataan	
	36	Dinalupihan	2nd
37	Orani	2nd	
38	Hermosa	3rd	
39	Abucay	4th	
40	Samal	4th	
CAR		CAR	
	41	Itogon	1st
	42	La Trinidad	1st
	43	Tuba	2nd
	44	Atok	4th
	45	Sablan	5th
46	Tublay	5th	

Region		LGUs	Income Class	
IV-A		Province of Laguna		
	47	Los Baños	1st	
	48	Sta. Cruz	1st	
	49	Bay	3rd	
	50	Liliw	4th	
	51	Lumban	4th	
	52	Paete	4th	
	53	Pagsanjan	4th	
	54	Pila	4th	
	55	Pakil	5th	
		Province of Batangas		
	56	Balayan	1st	
	57	Calaca	1st	
	58	Nasugbu	1st	
	59	Sto. Tomas	1st	
	60	Lemery	2nd	
	61	Laurel	4th	
	62	Lian	4th	
	63	Talisay	4th	
	64	Tuy	4th	
		Province of Cavite		
	65	Bacoor	1st	
	66	Dasmariñas	1st	
	67	Imus	1st	
	68	Kawit	1st	
	69	Rosario	1st	
	70	Tanza	1st	
	71	Naic	2nd	
	72	Indang	3rd	
	73	Noveleta	4th	
	IV-B	74	Province of Marinduque	4th
		75	Mogpog	1st
		76	Boac	2nd
		77	Sta. Cruz	2nd
		78	Buenavista	4th
79		Gasan	4th	
80		Torrijos	4th	
81		Province of Palawan	1st	
82		Puerto Princesa City	1st	
83		Narra	1st	
84		Aborlan	2nd	
85		Sofronio Española	4th	
NCR		National Capital Region (NCR)		
	86	Quezon City	HUC	
	87	Antipolo City	1st	
	88	Pateros	1st	
89	Rizal Province	1st		

List of LGUs

VISAYAS

Region		LGUs	Income Class
VI		Province of Iloilo	
	90	Oton	2nd
	91	Miag-ao	3rd
	92	Sta. Barbara	3rd
	93	Cabatuan	4th
	94	Guimbal	4th
	95	Leganes	4th
	96	Pavia	4th
	97	Tigbauan	4th
	98	Zarraga	4th
		Province of Negros Oriental	
	99	Bais City	2nd
	100	Siaton	2nd
	101	Dumaguete City	3rd
	102	Manjuyod	3rd
	103	Valencia	3rd
	104	Bacong	4th
	105	Dawin	4th
106	Sibulan	4th	
107	Zamboanguita	4th	
108	Amlan	5th	
VII	109	Province of Siquijor	4th
	110	Siquijor	4th
	111	Larena	5th
	112	Lazi	5th
	113	Maria	5th
	114	San Juan	5th
	115	Enrique Villanueva	6th
	116	Province of Cebu (<i>case study</i>)	1st
	117	Cebu City (<i>case study</i>)	HUC
	118	Consolacion	2nd
	119	Minglanilla	2nd
	120	Liloan	3rd
	121	San Fernando	3rd
	122	Catmon	4th
	123	Compostela	4th
	124	Sibonga	4th
	125	Sogod	4th
VIII		Province of Leyte	
	126	Burauen	2nd
	127	Carigara	3rd
	128	Palo	3rd
	129	Alangalang	4th
	130	Capoocan	4th
	131	Dagami	4th
	132	Jaro	4th
	133	Pastrana	5th
134	Sta. Fe	5th	

MINDANAO

Region		LGUs	Income Class	
X	135	Province of Camiguin	4th	
	136	Mambajao	4th	
	137	Catarman	5th	
	138	Mahinog	5th	
	139	Sagay	5th	
	140	Guinsiliban	6th	
		Province of Misamis Occidental		
	141	Aloran	4th	
	142	Clarin	4th	
	143	Jimenez	4th	
	144	Lopez Jaena	4th	
	145	Plaridel	4th	
	146	Tudela	4th	
	147	Panaon	5th	
	CARAGA		Province of Agusan del Norte	
		148	Buenavista	2nd
		149	Nasipit	3rd
150		Carmen	4th	
151		Jabonga	4th	
152		Magallanes	4th	
153		Kitcharo	5th	
154		Remedios T. Romualdez	5th	
XI		Province of Davao del Norte		
	155	Kapalong	1st	
	156	Sto. Tomas	1st	
	157	Carmen	2nd	
	158	Braulio E. Dujali	5th	
	159	Island Garden City of Samal	5th	
		Province of Ccompostela Valley		
	160	Nabunturan	2nd	
	161	Mawab	4th	
	162	Province of Davao del Sur	1st	
	163	Davao City	HUC	
	164	Sta. Cruz	1st	
	165	Bansalan (<i>case study</i>)	2nd	
	166	Hagonoy	3rd	
167	Matanao	4th		
168	Padada (<i>case study</i>)	4th		



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THE STUDY ON THE IMPROVEMENT OF
 INTERNAL REVENUE ALLOTMENT (IRA) SYSTEM

Various studies and position papers have been undertaken and written with regard to the Internal Revenue Allotment (IRA), majority of which seeks to establish an ideal distribution formula. Cognizant thereof, the Department of the Interior and Local Government (DILG), through the Bureau of Local Government Supervision (BLGS), in partnership with the Japan International Cooperation Agency (JICA), the Union of Local Authorities of the Philippines (ULAP) and other stakeholders, is undertaking a "Study on the Improvement of the Internal Revenue Allotment (IRA) System." In line with this project, a Study Team is created to conduct a survey that is aimed to generate insights on the IRA. This survey therefore is intended to solicit your views on the current IRA with the end in view of providing strategic reform proposals that will address the equity and equality problems in the fund allocation and utilization.

It is requested and desired that you answer all items. Rest assured that your answers to this Questionnaire shall be treated with utmost confidentiality.

Name of LGU: _____
 Income Classification: _____
 Name of Respondent: _____
 Position/Designation: _____
 Contact Numbers: _____ E-mail: _____

On Allocation to Local Government Units

- 1) Pursuant to Sec. 285 of the Local Government Code (LGC) of 1991, the annual IRA is allocated or shared as follows: Provinces- 23%, Cities- 23%, Municipalities- 34%, and Barangays- 20%. Do you agree with the present sharing formula among the different levels of LGUs?

Yes _____ No _____ No Answer _____

If your answer is No, what do you think is the most suitable percentage (%) share for each LGU category?

LGU Category	From	To
Province	23 %	
City	23 %	
Municipality	34 %	
Barangay	20 %	
Total	100%	100%

- 2) Sec. 285 of the 1991 LGC also provides that the annual IRA share of a province, city or municipality shall be based on the following factors, with the corresponding weights: Population (50%), Land Area (25%) and Equal Sharing (25%). Do you agree with these three factors in determining the allocation of each province, city and municipality?

Yes _____ No _____ No Answer _____

If your answer is Yes, which of the following best explain your answer? You may choose one or more answers.

- _____ Present factors are easy to understand
 _____ IRA amount is easily computed for each LGU based on the present

_____ factors
 _____ IRA is equitably allocated to each LGU based on the present
 factors
 _____ Others (please specify) _____

If your answer is No, what could be the factors that should be considered in determining the allocation of each province, city and municipality? You may check one or more factors.

- _____ Population
- _____ Land Area
- _____ Equal Sharing
- _____ Service Delivery Performance
- _____ Poverty Incidence
- _____ Ratio of Own-sourced Revenue to Total Revenue
- _____ Municipal Water
- _____ Population Density
- _____ Others, pls. specify _____

Using the factors you have chosen, what do you think should be the weight for each?

Factors	Suggested %
Population	
Land Area	
Equal Sharing	
Service Delivery Performance	
Poverty Incidence	
Ratio of Own-sourced Revenue to Total Revenue	
Municipal Water	
Population Density	
Total	100%

On the Utilization of the IRA

- 3) Section 287 of the Code mandates that each local government unit shall appropriate in its annual budget no less than (20%) of its annual internal revenue allotment for development project. Is this particular provision of the law clear enough to provide guidance on the utilization of the 20% component of the annual IRA?

Yes _____ No _____ No Answer _____

If your answer is No, is there a need to revise Section 287 of the LGC?

Yes _____ No _____ No Answer _____

If your answer is Yes, should the following be embodied in Section 287 as amended? You may choose one or more answers.

On Social Development

- _____ Establishment or rehabilitation of Productivity Enhancement Center for out-of school youths, women, minors, displaced families, indigenous people, differently-abled persons and old persons;
- _____ Establishment or rehabilitation of Manpower Development Center;
- _____ Construction or rehabilitation of health centers, rural health unit or hospital, and purchase of medical equipment;
- _____ Construction or rehabilitation of a local government-owned potable water supply system;
- _____ Installation of street lighting system;

- _____ Preservation of cultural/historical sites;
- _____ Other programs or projects of similar nature.

On Economic Development

- _____ Implementation of a livelihood/entrepreneurship development program or project;
- _____ Construction /rehabilitation of a communal irrigation or water impounding system and purchase of post harvest facilities such as farm or hand tractor with trailer, thresher, mechanical drier and the like;
- _____ Construction/rehabilitation of farm-to-market roads;
- _____ Construction/rehabilitation of local roads or bridges; and
- _____ Other programs or projects of similar nature.

On Environmental Management

- _____ Construction/rehabilitation of sanitary landfill or controlled dumpsite and purchase of a garbage truck or related equipment
- _____ Community reforestation or urban greening projects.
- _____ Flood control programs or projects such as de-clogging of canals or de-silting of rivers
- _____ Other environmental management programs or projects that promote air and water quality, as well as productivity of coastal or freshwater habitat, agricultural land and forest land.

Do you agree that the 20% of the IRA should be utilized solely for investment and capital expenditure?

Yes _____ No _____ No Answer _____

If your answer is No, please explain your answer.

On Other IRA-Related Issues

4.) In appropriating funds for basic services, which one do you give priority to? Which one is first priority, second priority, so on and so forth

- _____ Social Welfare
- _____ Health and Nutrition
- _____ Education
- _____ Housing
- _____ Agriculture and Fisheries
- _____ Infrastructure
- _____ Environment
- _____ Tourism
- _____ Business and Industry
- _____ Others

5.) In your view and based on your experience, in which areas did the delivery of services improve with devolution?

- _____ Social welfare
- _____ Health
- _____ Education
- _____ Housing
- _____ Agriculture and Fisheries
- _____ Infrastructure

- _____ Environment
- _____ Tourism
- _____ Business and Industry
- _____ Others

6.) Based on your experience, is your current IRA amount sufficient to cover the costs of providing basic services?

Yes _____ No _____ No Answer _____

Based on your experience, is your current revenue (IRA, local sources, grants; and etc.) sufficient to cover the costs of providing basic services?

Yes _____ No _____ No Answer _____

7.) Are in favor of providing separate performance-based grant (in addition to the current IRA)?

Yes _____ No _____

8.) If Yes, what do you think would be the criteria for giving such additional grant?

- _____ Service Delivery Performance
- _____ Revenue Performance (Ratio of Own-Sourced Revenue to Total Revenue)
- _____ Others, please specify _____

9.) As of today we have 81 provinces, 136 cities and 1,493 municipalities, In your opinion, is the IRA one of the factors that is causing the fragmentation in LGU?

Yes _____ No _____ No Answer _____

10.) Are there other issues on the IRA which you want to be included in this study?



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THE STUDY ON THE IMPROVEMENT OF INTERNAL REVENUE ALLOTMENT (IRA) SYSTEM

The internal revenue allotment (IRA) is generally perceived as inequitably distributed, thereby magnifying disparity in financial capacity as well as sense of unfairness across and within LGUs. There is a clamor to revise the IRA distribution formula to achieve a better fiscal balance at the local level. To address this, the Government of the Philippines through the Department of the Interior and Local Government requested the Government of Japan to conduct a study. Japan International Cooperation Agency is being commissioned to come up with options regarding changes of the allocation and the utilization of IRA.

Kindly fill-up this Form, and provide as much details as possible, to guide us in the conduct of this Study

Name of LGU _____
 Name of Respondent: _____
 Contact Numbers: _____

Income Classification: _____
 Designation: _____
 E-Mail: _____

A. LGU PROFILE

Total Population

Male

0-4

5-9

10-14

15 above

Female

0-4

5-9

10-14

15 above

Total Land Area (in hectares)

Alienable & Disposable (A & D)

Number of Component Cities

Number of Component Municipalities

Number of Component Barangays

Number of LGU Offices

Number of Staff

Regular

Temporary/Contractual

	2002	2003	2004	2005	2006
Total Population					
Male					
0-4					
5-9					
10-14					
15 above					
Female					
0-4					
5-9					
10-14					
15 above					
Total Land Area (in hectares)					
Alienable & Disposable (A & D)					
Number of Component Cities					
Number of Component Municipalities					
Number of Component Barangays					
Number of LGU Offices					
Number of Staff					
Regular					
Temporary/Contractual					

MAJOR ECONOMIC ACTIVITIES (Please rank accordingly)

- Manufacturing
 Agriculture
 Services

- Tourism
 Cottage
 Mining

B. BUDGETARY DATA (In Pesos)

1. *Income*
 IRA Share

(In Pesos)

	2002	2003	2004	2005	2006
₱					

Locally-Sourced

Tax Revenue

Real Property Tax	P				
Business Tax	P				
Tax Base	P				
Other Taxes	P				

Non-Tax Revenue

Regulatory Fees	P				
Service/User Charges	P				
Receipts from Public Enterprise	P				
Levy taxes, fees and charges	P				
Other Receipts	P				

Special Revenue

Share from National Tax Collections(Other than IRA)	P				
Extraordinary Receipts/Aids	P				
Loans and Borrowings	P				
Inter-Local Transfers	P				

TOTAL INCOME	P				
---------------------	---	--	--	--	--

2. Expenditures

(In Pesos)

Expenditure by Object

		2002	2003	2004	2005	2006
Personal Services	P					
Salaries & Wages- Permanent	P					
Salaries & Wages- Temporary/Contractual	P					
Maintenance and Other Operating Expenditure	P					
Capital Outlay	P					

Expenditures by Sector

		2002	2003	2004	2005	2006
Total Economic Services	P					
Agriculture	P					
Natural Resources	P					
Power and energy	P					
Water Resources Development & Flood Control	P					
Transportation and Communication	P					
Other Economic Services	P					
Micro-Financing Services	P					

Total Social Services	P					
Education	P					
Elementary	P					
Secondary	P					
Tertiary/Vocational	P					
Health	P					
Labor and employment	P					
Social Welfare	P					
Housing	P					
Community Development	P					

General Public Service	P					
Public Administration	P					
Peace and Order	P					

Debt Service	P					
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Utilization of the 20% Development Fund	P					
---	---	--	--	--	--	--

TOTAL EXPENDITURE	P					
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C. SOCIAL SECTOR DATA (Outcome Indicators)

Education:		2002	2003	2004	2005	2006
Literacy Rate	%					
Enrollment Rate (Elementary)	%					
Enrollment Rate (Secondary)	%					
Elementary Graduation Rate	%					

Secondary Graduation Rate	%					
Tertiary/Vocational Graduation Rate	%					
Number of Private Schools						
Pre-school						
Elementary						
High school						
Tertiary/vocational						
Number of Public Schools						
Pre-school						
Elementary						
High school						
Tertiary/vocational						
Number of Private School Teachers						
Pre-school						
Elementary						
High school						
Tertiary/vocational						
Number of Public School Teachers						
Pre-school						
Elementary						
High school						
Tertiary/vocational						
Health and Nutrition:		2002	2003	2004	2005	2006
Percentage of Malnourished Children	%					
Infant Mortality Rate	%					
Morbidity Rate	%					
Number of Health Centers						
Total Number of Hospitals(Public & Private)						
Number of Private Hospitals						
In Private Hospitals:						
Number of Doctors						
Number of Nurses						
Number of Midwives						
Number of Dentists						
Other Health Practitioners						
Number of Ambulances						
Bed Capacity per hospital						
Number of Public Hospitals						
In Public Hospitals:						
Number of Doctors						
Number of Nurses						
Number of Midwives						
Number of Dentists						
Other Health Practitioners						
Number of Ambulances						
Bed Capacity per hospital						
Housing and Basic Facilities		2002	2003	2004	2005	2006
Percentage of Household (HH) with Sanitary Toilet	%					
Proportion of Non-Owners HH to Total HH	%					
Number of Dwelling Units completed by the LG						
Percentage of Household with Electricity	%					
Number of Telephone Lines						
Percentage of HH with Potable Water Supply	%					
Peace and Order						
Incidence of Index Crime	%					
Number of Fire Stations						

Number of Firemen					
Number of Police Stations					
Number of Policemen					

Mobility

Total Travel Time (Traffic Congestion)					
Total Number of Registered Vehicles					
Private					
For Hire					
Government					
Others					
Presence/Absence of Airport					
Domestic (/ for presence ; X for absence)					
International(/ for presence; x for absence)					

C.1 ECONOMIC SECTOR

Economic Development

	2002	2003	2004	2005	2006
Income per capita					
Poverty Incidence	%				
Total Number of Banks					

Employment

Unemployment Rate	%				
Percentage of Working Popn Working Abroad	%				
Underemployment Rate	%				

Investment

Number of Registered Businesses					
Presence/Absence of One-Stop-Shop					
Permanent one-stop shop(/ for presence; x for absence)					
Temporary one-stop-shop(/ for resence;x for absence)					
Number of Registered Owned Businesses					
Foreign					
Local					

C.2 ENVIRONMENTAL SECTOR

	2002	2003	2004	2005	2006
Land Quality					
Percentage of Solid Waste Collected & Disposed	%				
Urban Squatter Density					
Air Quality					
Air Polution Load					
Water Quality					
Level of Water Pollution					
Presence of Floating Wastes(/ or x)					
Presence of Squatters & Colonies on River Side(/ or x)					
(If present, provide the area occupied)					
Fishery Productivity					
Fish Catch in River or Lake (in metric tons)					
Agricultural Productivity					
Percentage of Irrigated/Irrigable Lands to total agri lands					
Crop Yield (top 3 crops in metric tons per hectare)					
Irrigated Rice Yield- All Varieties (in metric tons per hectare)					

Coastal and Marine Eco-system

Coastal Water Quality

Level of Water Pollution

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Coastal Habitat Productivity

Percentage of Mangroves Remaining

%

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Percentage of Coral Reef Remaining

%

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Forest Eco-System

Forest Productivity

Percentage of Forest Cover in Forest Land

%

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Biodiversity Resources

Rate of Protected Areas Cleared Into Other Uses

%

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**PROCEEDINGS OF THE WORKSHOP ON
THE STUDY ON THE IMPROVEMENT OF THE INTERNAL REVENUE ALLOTMENT (IRA) SYSTEM IN
THE PHILIPPINES**

MUTYA ROOM, SULO HOTEL

FEBRUARY 29, 2008

1. The Workshop started at 9:00 am with Director Rolando M. Acosta, CESO II of the Bureau of Local Government Supervision, Department of the Interior and Local Government (BLGS-DILG) and Mr. Norio Matsuda of the Japan International Cooperation Agency (JICA), Philippine Office giving their Opening Remarks and Welcome Address to the participants.
2. Participants in the Workshop consisted of local government officials, representatives of the LGU Leagues, LGU practitioners, representatives from the academe and from various government agencies such as the DOF, DBM, NSCB, NSO, LMB, BLGF, NTRC, among others. Also present are the JICA representatives from Tokyo Headquarters and Philippine Office.
3. Presented in the Workshop were the following topics:

a. Intergovernmental Fund Transfer Systems in Selected Countries – by Prof. Shigeru Yamashita, Intergovernmental Fiscal Relations Expert & Member - JICA Study Team

Mr. Yamashita presented the current Local Allocation Tax (LAT) System of Japan. Said system take into account the revenue capacity of a local government in Japan, as well as its expenditure requirements. The LAT system finances the gap between the two.

b. Overview and Progress of the Study on the IRA System – by Mr. Yoseki Nagase, Team Leader - JICA Study Team

Mr. Nagase gave a thorough presentation of the on-going study on the IRA. He presented the objective for the conduct of the study, its accomplishments to date and the desired result after its completion.

So far, the study team has already completed its survey on sample LGUs. There were four sets of questionnaires administered. Perception and secondary data survey were conducted on all subject LGUs. Out of the 168 subject respondents, 20 were administered additional two sets of questionnaire, Case Study “A” and “B”

At the end of the engagement of the JICA Study Team, they are expected to come up with various IRA options. These options, according to Mr. Nagase should pass specific requirements, among which are: that they are based on clear principles and goals and that they can assure transparency and accountability of IRA distribution.

c. IRA Perception Survey Results – by Ms. Vivian P. Suansing, Division Chief, BLGS-DILG

Ms. Suansing presented the initial result of the survey conducted by the JICA Study Team from November up to the first week of December last year.

Based on the survey, respondents tend to favor increasing their LGUs’ share against those of other LGUs. For example, respondents for the provinces favored increasing the provincial share to be taken from the shares of cities and municipalities and vice versa. The most frequently proposed vertical sharing is: 20% provinces; 20% cities; 40% municipalities and 20% barangays.

Out of the total respondent population of 168, nearly one-third (52 out of 168) believe that the current factors used in determining allocation do not need change. The remaining two-thirds suggested to include as factors, in addition to the current population, land area and equal sharing, the following: poverty incidence; municipal water; service delivery performance; and ratio of own sourced to total revenue.

Majority of the respondents believe that the provision of Sec. 287, mandating LGUs to set aside 20% of their IRA for developmental purposes, is clear. Health and nutrition, social services and education are the top three priority services receiving funds from LGUs.

On services that are perceived to have improved, health and nutrition and social services shared in the top post. Agriculture and fisheries and infrastructure followed as the second and third types of services that improved with devolution, respectively.

Majority of the respondents (more than 90%) believe that the current IRA allocation they are receiving is still not enough and that additional grant is warranted.

Respondents suggested areas of study including: a) increasing the LGU shares from the National Internal Revenue Collection; b) conducting a review of census of population and statistics on land use as basis for the allocation of IRA; c) including customs collection in IRA base; and d) adding PDAF to IRA, instead of releasing it through the congressmen.

d. **Numerical Analysis of LGU Financial and IRA Distribution** - by Prof. Makoto Nomura, Local Government Finance Expert & Member, JICA Study Team

Mr. Nomura presented the quantitative approach to the study of IRA. He showed the database structure to the audience and gave a summary of the intended outcome of the micro-simulation exercise.

4. A **panel discussion** concerning the major issues on the IRA system followed after the presentations:

Mr. Kazuo Mishima, Local Government Finance Expert & Member of the JICA Study Team

To set the tone of the panel discussion, Mr. Mishima presented major issues and possible direction of IRA reform. He identified possible approaches in identifying new IRA formula. These approaches include: a) succession of existing IRA formula which may either be formula-based or summation method; b) response to basic human need which may either be pro-BHN or BHN neutral; c) responsive to financial demand and/or financial capability of the LG; d) performance evaluation which may either be performance-oriented or performance neutral system; and e) extent of reform method which may be drastic or moderate.

Ms. Ma. Lourdes B. Recente, Department of Finance

IRA has always been an interesting subject in public policy. It presents real issues that impacts both the national and local governments. It poses real challenges to local government fiscal policy experts, policy makers and legislators alike and at the same time offers real opportunity for good governance to the local chief executives.

Dir. Recente commended the efforts of JICA Study Team and encouraged them to come up not only with options but a clear recommendation on the best option to take.

In 1990, the DOF undertook a study on the IRA structure and identified issues presented during those times. Firstly, it is important to clarify the objectives of the IRA. From the National Government's point of view, the IRA is a means for the NG to subsidize the delivery of local public service. But the question is, should it be a peso for peso match of the cost of devolved function? In pursuing this issue, she cautioned the JICA Study Team that this is a simplistic approach and may cause a grave ripple effect on the NG financing and may impact on the delivery of other NG services.

Secondly, IRA is a subsidy and not a dole given by the NG to the LG. This means that the LGUs should source out their own resources to effectively deliver the required services.

Another challenging issue is how the IRA can be efficiently distributed. Basically, the IRA being a subsidy in nature should be directed to those LGUs that need assistance more. This leads to a suggestion that the 25% appropriation for equal sharing be examined. Equal sharing among unequals perpetuates inequity and inequality. It may be a good time to include an indicator of income into the formula with the objective of directing more funds to poorer LGUs.

Thirdly, IRA should be geared towards promoting fiscal autonomy in the LGC. The IRA as it is formulated today seemed to have spawned a lax attitude of LGUs towards generating own source revenue. The tricky part is how to make it operational. An idea that comes to mind is to have an IRaplus in addition to the basic IRA. That is to have an incentives part of the IRA, i.e. one that will encourage LGUs to generate more funds.

Lastly, Dir. Recente expressed the DOF's willingness to work with the JICA Study Team and DILG in pursuing the objective of having an improved IRA System.

Former Governor Rosette Lerias, Southern Leyte

Gov. Lerias believes that LGC is one of the best things that ever happened to LGUs. IRA is good, according to her, as this gives the LGUs a chance for good governance, to be autonomous, to spur development and she added that there are many things that can not be done without IRA.

The former governor admitted that the distribution of IRA is faulty. Cities receive more IRA and yet they run to the province for additional funds. She gave as an example the City of Maasin, a component city of Southern Leyte with IRA of P 135 M with 70 barangays compared to the province IRA of P 300 M with 500 barangays and yet still run to the province for funds.

Another point given by the Former Governor is that there are LGUs that do not need fund. As an example, the City of Makati's school development fund is much higher than the province of Leyte's IRA share. She also pointed out that Metro Manila Development Authority has no fixed constituencies and yet have a share in provincial IRA. It spent money on pink urinals along the highways and other projects that while these are not needed, they help justify MMDA fund allocation.

Next point is on the use of LGU funds. As mandated by law, PS should not eat more than 55%. The province of Southern Leyte has 7 hospitals and with the Magna Carta for Health Workers, the province has to provide for the needs of these health workers as provided by law. In addition, there is a mandated allocation of 5% as calamity fund, which the LGU cannot use unless there is a calamity. Further, with the 5% allocation for gender projects and 20% economic development fund, the LGU has little room to move.

Moreover, it was found out that Barangays do not know how to budget their funds. They need to know how to prioritize their needs. Thus, they use their 20% development fund to build covered basketball courts and the likes. They should attend to what they need rather than what they want.

In conclusion, Former Governor Lerias said there is really a need to change the IRA formula. If it is possible to pattern it with the Japanese system of being based on the need of the LGUs. There has to be an equalization fund and the recipients of IRA should be more concern of its uses.

Mr. Masayuki Takahashi, Member of JICA Advisory Committee for the IRA Study, Seigakuin University, Japan

In reforming the IRA system in the Philippines, Mr. Takahashi cautioned that the reform should take into account and focus more on the Filipino culture. That the Study Team should take into account specific ways and methods of the Philippines. It may be difficult to use Japanese system into the Philippine system as the two are very different from each other.

He said that the current IRA system is simple and transparent. These are the only good characteristics of the current IRA system. In fact, IRA has too much irrational aspect and as long as the vertical distribution of the IRA exists, inequality remains.

In coming up with an option, Mr. Takahashi said merely increasing the IRA share will not result in desired outcome. It should take into account the key functions of the LGUs.

5. An **Open Forum** was held after the panelists gave their views on the major issues regarding the IRA system.

a) Ms. Gozun representing the League of Cities in the Philippines (LCP) pointed out that Japan's system of determining what services are delivered by the central government (CG) and by local government (LG) is a good basis for determining what percent of income should go to the CG and what percent to LG.

She considers the provision of equalization using a standard unit cost of service which have to be delivered to attain a minimum level of service for all as a very good way to proceed.

She suggested that performance be considered in IRA allocation but what criteria to use in evaluating performance should be discussed by the NG and the LGs through the Leagues.

She also considers population as a good criterion because services are delivered to people. She corrected the perception of many that, cities get big shares of IRA. According to her, the cities' IRA per capita in cumulative term, is lower than municipalities. She mentioned that cities being the regional and provincial centers of education, culture, health and at times also the political centers have to serve transients although they have not been included in IRA formula for purposes of computing the IRA.

She also mentioned that there are many decisions/policies of the NG that affect LGUs, e.g. unfunded mandates set by new laws, incentives given to ecozones and pioneering industries which limit the tax base of LGUs, the Magna Carta of health workers, etc.

She appraised the group of the ongoing discussions among the Leagues. An Omnibus amendment is not a priority and that proposals are focused on IRA and taxation. Lastly, on a personal note, she is amenable to abolish PDAF.

b) The representative of the League of Municipalities of the Philippines commented on the DOF panelist considering IRA as a "subsidy" from a national government perspective because IRA is a "rightful share" from the local government perspective.

He appraised the group that 52% are coastal municipalities spending money to protect the coastal area and so coastal area, in addition to the land area, should be included in the computation of the IRA.

In terms of taxation, he mentioned that municipalities have only two tax sources one of which is to be shared with the provinces, compared with cities which have 10 tax sources. This explains why most municipalities are dependent on IRA.

He also mentioned that they support amendments of the LGC particularly concerning IRA and taxation and that there is no plan to amend the whole LGC.

Lastly, he mentioned that for this country to be great again, transform the localities because they are easier to manage and that they are closer to the problem and know better.

c) Mr. Tiongson representing the Liga ng mga Barangay said he was touched with the statement of Former Governor Lerias that barangay funds are being used for the construction of waiting sheds.

He appraised that group that the October 29 barangay election has been finalized and that they have around 80% newly elected barangay heads. He mentioned that they have invited the DBM and COA to conduct training programs for the barangays to know their sources of income and its utilization and to be accountable in a manner to respond to the needs of the people.

He is saddened by the observation that barangays were omitted on Page 5 of the Manual showing the rightful share of the IRA of each level of LGU and on Page 11 regarding the selection of samples for the survey. He argued barangays should be made part of the study considering that they are the ones conducting tax information drive, campaigns on real property tax collection, etc.

He also informed the group that there are barangays created by the local government units which do not receive any IRA. He suggested that these cases be looked into in the Study.

Lastly, he expressed his appreciation of the comments of the panelists and that they will provide better ways to prove that barangays are partners of development.

Former Governor Lerias commented that barangays are being dictated by local chief executives of high levels as to the use of funds. She mentioned as an example that barangay officials are made to sign loan wherein IRA is automatically deducted from them.

d) Director Gotis of the DILG-BLGD pointed out, in reaction to an earlier comment on what services are to be provided by the each level of LGU, that Section 17 of the LGC clearly defines the basic services and facilities and that they can be the basis of computing the financial requirement of each level of LGU.

He stated that he agrees with Mr. Takahashi that the IRA formula should be simple. Considering the IRA allocation as a number game, he queried how this zero-sum game wherein if one share is increased, the other is reduced, can be addressed by the Study and how the IRA can be distributed equitably among LGUs.

e) Ms. Isorena of the DOF-NTRC expressed that she was struck by the revelation of Former Governor Lerias that barangays go directly to provincial government for assistance and not to the municipality or city so that the provincial government can provide services on a larger scale. The Governor answered that it is a political reality and that the barangays even go straight to Malacanang or Senate to file resolutions. She cited that politicians are to attend to their needs otherwise they will lose in the election.

She also queried the Study Team whether other national government transfers to local governments other than IRA such as the LGU share in excise tax, incremental VAT collection, etc. form as part of the Study.

f) Ms. Pacada of the Provincial Board Member Leagues of the Philippines once again called the attention of the panelists in considering IRA as a “subsidy” because for them it is a “rightful share” of local governments.

She observed overlapping functions of different levels of LGUs and gave as an example the provision of Philhealth Cards to indigents and procurement of medicines by the NG, the provincial and municipal/city governments.

g) Mr. Sabado of a private consulting firm and who formerly worked for government inquired whether the Study will be terminated at the proposal of a formula or it will include a transition plan identifying a mechanism for this formula over a span of time.

In reply to the query, Director Acosta answered that a transition plan has not been considered to be included but if the participant can submit a proposal to address a transition, the BLGS will help package the proposal.

h) Ms. Decano of Lady League of the Philippines likewise suggested that since this Study is concerning the improvement of the IRA “system”, it should go beyond formula and should include support mechanism.

She queried Mr. Takahashi what performance indicators Japan uses to determine the amount for a specific service. Mr. Takahashi answered that Japan does not actually use performance indicators and instead uses for instance percent of population over 65 years old to compute for the demand for health services of the elderly. He said he will email to Ms Decano the Japanese LAT model for her reference.

6. Mr. Ishida solicited for one last question from the participants in view of lack of time. There being none, the Workshop was adjourned at 3:30 pm. Mr. Ishida and Ms. Quiton, the Workshop Master of Ceremonies thanked the presenters, panelists and participants of the Workshop.



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT



STUDY ON THE IMPROVEMENT OF THE INTERNAL REVENUE ALLOTMENT SYSTEM
SIT A. Cuzco sec 6 (in Condominium II Building, EDSA cor. Magsaysay Street, Diliman, Quezon City, Philippines)

MINUTES OF THE MEETING
STEERING COMMITTEE
CROWNE PLAZA GALLERIA MANILA, QUEZON CITY
OCTOBER 28, 2008

Present:

Mr. Yoseki Nagase JICA Study Team Leader	Undersecretary Austere A. Panadero Chairman, Steering Committee
Mr. Katsuki Morihara Assistant Director Fiscal and Financial Sector Management Division, Governance Group, Public Policy Department, JICA	Director Rolando M. Acosta, BLGS, Steering Committee Member
Mr. Munotoshi Ishida JICA Study Team Member	Director Paisal O. Abutazil, OPDS, Steering Committee Member
Mr. Kazuo Mishima JICA Study Team Member	Director John M. Castañeda NBDO, Steering Committee Member
Prof. Makoto Nomura JICA Study Team Member	Ms. Anna Liza F. Bonagub BLGD, Steering Committee Member
Mr. Atsuo Sato JICA Study Team Member	Mr. Alex Padul Villano League of Provinces
Mr. Kazuhiko Dobeta JICA Study Team Member	Ms. Rosario T. Rolfe BLGS
Ms. Vivian P. Suansing Team Leader, Policy Study Group	Atty. Rhodora R. Flores Member, Policy Study Group
Mr. Jose Denver Q. Calo, Member, Policy Study Group	Ms. Cheryl T. Navarro Member, Policy Study Group
Ms. Melany F. Quizon Member, Policy Study Group	Ms. Marta Emelinda P. Aguilar Member, Policy Study Group
Ms. Giritie M. Zara Member, Policy Study Group	Ms. Sheillah L. Morales Member, Policy Study Group
	Mr. Alfred V. Mamuyac Member, Policy Study Group

I. **The Meeting was called to order at 3:00 in the afternoon, with Undersecretary for Local Government Austere A. Panadero presiding.**

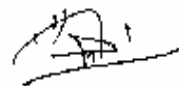
- The Chair apologized for not being able to attend the seminar in the morning. He queried whether the participants came to an agreement with the proposed formula options. He impressed upon the JICA Study Team the importance of the reactions made by the participants as Director Acosta is committed to submit the final version of the formula by end of November 2008.
- He also thanked the JICA Study Team for the support in undertaking the IRA study.

II. **Main Features of Draft Final Report presented by Mr. Yoseki Nagase, Team Leader/JICA Study Team**

- Mr. Nagase noted that the Draft Final Report (DFR) was submitted in mid-October and that presentation of the report was conducted in a series of seminars.
- The DFR consists of four major components namely: 1) Analysis of the Current Situation; 2) Analysis of the Perception Survey; 3) Analysis of the IRA Literature; and 4) Proposals for the Revision of the IRA System.
- Mr. Nagase gave an update of the progress of the Study on five points: 1) The progress of the numerical analysis; 2) The estimate of financial needs based on a build-up method; 3) The applicability of Japan's Local Allocation Tax (LAT) System for health service sector in the Philippines as reference; 4) Unitized the results of Perception Survey, Survey by Questionnaire and Workshops; 5) Refined proposals of options for new IRA Formula from the Interim Report.
- Based on the strategic objective of equalizing the financial capacities of LGUs with a view to enabling LGUs to perform standard basic public services, various vertical and horizontal allocation formula options were proposed.
- For each proposed option, a corresponding simulation was done to determine its effects on the IRA distribution.

Proposed Vertical Allocation Formula Options

- One vertical allocation formula option is based on the computation of financial needs using the build-up approach. This involves summing up the costs for component expense items by sub-sector; and calculation of



aggregate financial shortages by deducting aggregate local revenue from aggregate financial needs.

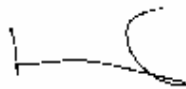
- The other options are based on the numerical analysis of the LG finance structure and results of the perception survey of local officials, survey by questionnaire from local finance experts and feedback gathered from stakeholders in a series of workshops conducted nationwide.
- These options include increasing the share of municipalities (and another option increasing the shares of both municipalities and provinces) by reducing the share of cities; and combining cities and municipalities in one layer.

Proposed Horizontal Allocation Formula Options

- There are four types of horizontal allocation formula options namely:
 1. Changing only weights and maintaining the current determinants
 - Reduce weight of population and increase weight of land area
 - Reduce weight of population and increase the weight of equal sharing
 2. Options representing new policy concepts (i.e. adding new determinant to current determinants (e.g. poverty incidence, coastal area, level of own-source revenue, level of financial management performance)
 3. Special sharing scheme for the increment from the current total IRA:
 - Distribution of the increment with new formula (e.g. if IRA share is increased from 40% to say 50%)
 - Distribution of the increment from a specified year with a new formula
 4. Balancing of financial shortages among LGUs with build-up method

III. Comments on the Draft Final Report from the Steering Committee Members

- The Chair once again asked about the issues raised by the participants during the seminar.
- Mr. Ishida aired the concerns of the League of Cities of the Philippines on the seemingly "lose-lose" situation for the share of cities under the proposed IRA formula options. He however explained that there are a few options which will maintain the current IRA receipt of cities.
- Mr. Nomura also stressed the overriding fact that any alternative IRA formula



cannot satisfy all stakeholders and that the important thing is to find what is best for the country overall, which remains as a future task for the Philippine side.

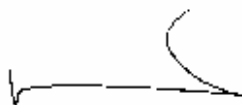
- Ms. Zara relayed the political acceptability of the proposals as raised by Mr. Nuqri of the UNICEF.
- The Chair responded that it is understood that no political analysis is expected from the Study.
- Director Abutazil queried whether it is still possible to incorporate in the Final Report issues raised by the participants in the seminar.
- Director Bonagua also queried which among the options presented will narrow the gap in the financial shortages within different LGU levels.
- Mr. Ishida noted that while ideally estimation of financial needs should be done for each LGU, this can not be done for cities and municipalities due to time constraints and lack of data. What can be done is to calculate the financial shortage at least at the provincial level. He added that therefore, it would be difficult to evaluate the options vis-à-vis the gap in the financial shortages during the remaining study period.
- The Chair suggested that it might be more meaningful if computation of financial shortages can be done for all levels of LGUs by income class and mentioned that there are small area estimates by town of poverty incidence. He acknowledged that calculation per LGU is not yet needed because it is a tough task.

IV. Remaining Tasks and Schedule of JICA Study presented by Mr. Nagase

Mr. Nagase explained remaining tasks and schedule for JICA Study on IRA Improvement Phase 2 as follows:

Remaining Tasks

- Additional Analytical Work
 - Computation of financial needs of all provincial governments and analysis of IRA distribution pattern vis-à-vis financial gap in each provincial government.
 - Analysis of correlation between LGU population and per capita expenditure at each LGU level.



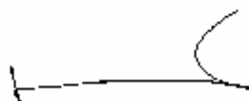
- Preparation of Final Report
 - Revision of the DFR based on the comments from the Steering Committee and the participants of seminar.
 - Revision of DFR based on the comments of the JICA Advisory Committee in Japan.
 - Editing of Final Report (FR) and uplifting of its quality as required

Schedule

- November 2008
 - Conduct of additional analytical work
 - Drafting of Final Report (FR)
- December 2008
 - Consultation with the JICA Advisory Committee
 - Preparation of final version of FR
- January 2009
 - Completion of FR
 - Submission of FR (by Jan. 30th, 2009)

V. **Comments on Remaining Tasks and Schedule from Steering Committee Members**

- Usec. Panadero mentioned that the result of the Study would help the DILG in drafting the Bill by November this year.
- Director Acosta relayed the comments of Director Isorena of the DOF on the use of actual instead of potential local revenue in computing the financial shortage which may be misleading as tax delinquencies are factored in.
- Mr. Ishida admitted that ideally potential revenue should be used. However, due to lack of time and data again, they were limited to the use of actual revenue.
- The Director Acosta queried whether the JICA Study Team will be able to transfer the technology in calculating the potential local revenue. He mentioned that the figures were calculated with the statistics in 2005 and they need to be updated. He also suggested a few approaches in the computation of financial needs; computing financial needs of sample cities and municipalities instead of all provinces and computing financial needs by income class but not per LGU.
- Mr. Ishida replied that it was the JICA Advisory Committee's decision to compute the financial gap of each province to show a complete picture of the provincial government. He again explained that therefore the JICA Study Team would attempt to gather necessary data in order to compute the

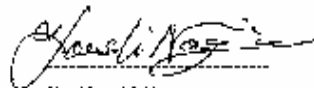



financial needs of each provincial government but this study cannot go as far as to estimate the financial needs of cities and municipalities.

- Usec. Panadero however responded that the government will not be able to make a decision with only one level of LGU, provinces. He therefore requested that the Study Team analyze for all levels of LGUs, i.e. provinces, cities and municipalities and be able to select the best option that will narrow the gap of financial shortages between LGUs.
- Director Castañeda noted that if DILG will come up with an amendment Bill they should be able to justifiably propose the option that will best address the fiscal gap.
- Mr. Morihara expressed that he fully understands the need to analyze for all levels of LGUs. However, he also stressed that due to limited time and data availability JICA Study Team may not be able to accommodate all the suggestions made by the Philippine stakeholders.
- Usec. Panadero impressed upon the Study Team everyone's interest in the output of the Study particularly on the new formula.
- Lastly, Mr. Nagase thanked all the members for attending to the Steering Committee meeting. He agreed with Mr. Morihara's previous statement but he also expressed that the JICA Study Team will complete the Final Report given the constraints.


VI. The meeting was adjourned at 4:40 in the afternoon.

Prepared by:



Mr. Yoseki Nagase
Team Leader
JICA Study Team

Approved by:



ROLANDO M. ACOSTA, CESO-II
Director, BLS

Arrangement of Basic Services and Facilities by Sector

Basic Services and Facilities by Sector (1991LGC): Provincial Level

Sector	Basic Services and Facilities	LG Code of 1991
Economic Development	Agricultural Extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy Farms, livestock market, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives and other collective organizations, as well as the transfer of appropriate technology	Section 17 (b)(3) (i)
	Industrial research and development services , as well as the transfer of appropriate technology	Section 17 (b)(3) (ii)
Environmental Management	Pursuant to national policies and subject to supervision, control and review of the DENR, enforcement of forestry laws limited to community based forestry projects, pollution control law, small scale mining law, and other laws on the protection of the environment; and mini-hydro electric project for local purposes	Section 17 (b) (3) (iii)
Social Services / Infrastructure	Subject to the provisions of Title Five, Book 1 of this Code, health services which include hospitals and other tertiary health services	Section 17 (b) (3) (iv)
	Social welfare services which include programs and projects on rebel returnees and evacuees; relief operations and, population development services	Section 17 (b) (3) (v)
	Provincial buildings, provincial jails, freedom parks and other public assembly areas, and other similar facilities	Section 17 (b) (3) (vi)
Economic Development	Infrastructure facilities intended to service the needs of the residents of the province and which are funded out of provincial funds including, but not limited to, provincial roads and bridges; inter-municipal waterworks, drainage and sewerage, flood control and irrigation systems, reclamation projects and similar activities	Section 17 (b) (3) (vii)
Social Services	Programs and projects for low-cost housing and other mass dwellings except those funded by the Social Security System (SSS), Government Insurance System (GSIS), and the Home Development Mutual Fund (HDMF): Provided, that national funds for these programs and projects shall be equitably allocated among the regions in proportion to the ratio of the homeless to the population	Section 17 (b) (3) (viii)
Economic Development	Investment support services , including access to credit financing	Section 17 (b) (3) (ix)
Administration	Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means	Section 17 (b) (3) (x)
Economic Development	Inter-municipal telecommunication services , subject to national policy guidelines; and	Section 17 (b) (3) (xi)
	Tourism development and promotion programs	Section 17 (b) (3) (xii)

Note: The words indicated by bold formats show corresponding functions devolved by 1991 LGC

Source: Compiled by JICA Study Team based on LGC1991

Basic Services and Facilities by Sector (1991LGC): Municipal Level

Sector	Basic Services and Facilities	LG Code of 1991
Economic Development	Extension and on-site research services and facilities related to agriculture and fishery activities which include dispersal of livestock and poultry, fingerlings and other seedling materials for aquaculture; palay, corn and vegetable seed farms; medicinal plant gardens; fruit tree, coconut, and other kinds of seedling nurseries; demonstration farms; quality control of copra and	Section 17(b) (2) (i)

	improvement and development of local distribution channels, preferably through cooperatives inter-barangay irrigation systems; water and soil resources utilization and conservation projects; and enforcement of fishery laws in municipal waters including the conservation of mangroves	
Environmental Management	Pursuant to national policies and subject to supervision, control and review of the DENR, implementation of community-based forestry projects which include integrated social forestry programs and similar projects; management and control of communal forest with an area not exceeding fifty (50) square kilometers; establishment of tree parks, greenbelts, and similar forest development projects	Section 17(b) (2) (ii)
Social Services	Subject to the provisions of Title Five, Book I of this Code, health services which include the implementation of programs and projects on primary health care , maternal and child care, and communicable and non-communicable disease control services; access to secondary and tertiary health services ; purchased of medicines, medical supplies and equipment needed to carry out the services herein enumerated	Section 17(b) (2) (iii)
Social Services	Social welfare services which include programs and projects on child and youth welfare, family and community welfare, women's welfare, welfare of the elderly and disabled persons; community-based rehabilitations programs for vagrants, beggars, street children, scavengers, juvenile delinquents, and victims of drug abuse; livelihood and other pro-poor projects; nutrition services; and family planning services	Section 17 (b) (2) (iv)
Economic Development	Information services which include investments and job placement information systems, and tax and marketing information systems	Section 17(b) (2) (v)
Social Services	maintenance of a public library	Section 17(b) (2) (v)
Environmental Management	Solid waste disposal system or environmental management system and services or facilities related to general hygiene and sanitation	Section 17 (2) (vi)
Social Services / Infrastructure / Education	Municipal building, cultural centers and public parks including freedom parks, playgrounds, and sports facilities and equipment, and other similar facilities	Section 17 (b) (2) (vii)
	Infrastructure facilities intended primarily to service the needs of the residents of the municipality and which are funded out of municipal funds including , but not limited to, municipal roads and bridges, school buildings and other facilities for public elementary and secondary schools; clinics, health services; communal irrigation, small water impounding projects and other similar projects; fish ports; artesian wells, spring development, rainwater collectors and water supply systems, seawalls, dikes, drainage and sewerage, and flood control; traffic signals and road signs and similar facilities	Section 17(b) (2) (viii)
Economic Development	Public market, slaughterhouses and other municipal enterprises	Section 17(b) (2) (ix)
Social Services	Public cemetery	Section 17 (b) (2) (x)
Economic Development	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulations and supervision of business concessions, and security services for such facilities	Section 17(b) (2) (xi)
Social Services	Sites for police and fire stations and substations and the municipal jail	Section 17 (b) (2) (xii)

Note: The words indicated by bold formats show corresponding functions devolved by 1991 LGC

Source: Compiled by JICA Study Team based on LGC1991

Devolved Basic Services by Sector (1991LGC): City Level

Sector	Basic Services and Facilities	LG Code of 1991
Note: All the services and facilities of the municipality and province, and in addition thereto, the following:		
Economic Development	Adequate communication and transportation facilities	Section 17(b) (4) (i)
Social Services / Education	Support for education, police and transportation facilities	Section 17(b) (4) (ii)

Note: The words indicated by bold formats show corresponding functions devolved by 1991 LGC

Source: Compiled by JICA Study Team based on LGC1991

Basic Services by Sector (1991LGC): Barangay Level

Sector	Basic Services and Facilities	LG Code of 1991
Economic Development	Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations	Section 17 (b) (1) (i)
Social Services	Health and social welfare services which include maintenance of barangay health center and day-care center	Section 17(b) (1) (ii)
Environmental Management	Services and facilities related to general hygiene and sanitation, beautification, and solid waste collection	Section 17 (b) (1) (iii)
Social Services / Infrastructure	Maintenance of “Katarungang Pambarangay”	Section 17 (b) (1) (iv)
	Maintenance of barangay roads and bridges and water supply systems	Section 17 (b) (1) (v)
	Infrastructure facilities such as multipurpose hall, multipurpose pavement, plaza, sports center, and other similar facilities	Section 17 (b) (1) (vi)
	Information and reading center	Section 17 (b) (1) (vii)
	Satellite or public market, where viable	Section 17 (b) (1) (viii)

Note: The words indicated by bold formats show corresponding functions devolved by 1991 LGC

Source: Compiled by JICA Study Team based on LGC1991

The result of Case Study A: Actual Conditions of Services and Facilities Delivered
by Other Organization

Despite mandates/roles/responsibilities defined by LGC, LGUs receive many kinds of supports from other organizations such as national government agencies, members of Congress, donors, etc. As mentioned earlier, Case Study A is conducted to find out the actual service delivery among different levels of LGUs. Services with supports from other sources are investigated in three categories: financial assistance, technical assistance and service delivery carried out by other government levels.

The result of Case Study A implemented in Bulacan province are shown as follows.

1. Profile of Bulacan Province

Bulacan is a province located in the Central Luzon region. It is approximately 27.5 kilometers away from Manila. Bulacan consists of three cities – Malolos City, its capital and Meycauayan City and San Jose del Monte City. Bulacan is also composed of 22 municipalities and 569 barangays.

The province is well-known for its craftsmanship, specifically, in marble and marbled limestone, jewelry, pyrotechnics, leather, aquaculture, meat and meat products, garments, furniture, high-value crops and sweets and native delicacies and a number of high-quality native products.

Bulacan has a total land area of 277,485 hectares, which is approximately 15.0 percent and 0.92 percent of the total land area of central Luzon and of the whole country, respectively. It is one of the country's richest, best cultivated, pleasurable and cleanest provinces.

Based on 2006 COA Report on Local Governments, Bulacan topped all other LGU's for achieving the highest gross income worth PhP 1,717.6 billion. It is also a top spender among all LGUs with expenditures amounting to PhP 1,349.4 billion, and places third among the top provinces with generated largest net income of PhP 368.2 million.

The high tax collection of the province has attributed to its computerization of its tax mapping and activity. The province has a Real Property Tax Information System (RPTIS) that is linked to the Assessor's Office and the Treasurer's Office. This system was developed with modules for assessment operations; billing; and collection of RPT. Although there have been monitored bugs in the system and some stored information may not be accurate, it has proven its worth by allowing the provincial tax collector to perform their relevant duties efficiently and verify every transaction.

Another factor that initiated high tax collection in Bulacan is the vigorous information efforts of the provincial government and the political will of its leaders.

2. Actual conditions of financial and technical assistance for agriculture and the fishery by the Department of Agriculture (DOA), the provincial government and other organizations.

In this part details are discussed concerning the actual assistance rendered to two cities and one municipality (selected as cases), by the national government, province and other organization, in the field of agriculture and fisheries.

Due to Bulacan's proximity to Metro Manila, the province is industrializing more progressively than other provinces in the country. Bulacan's soil is suitable for the production of a wide variety of crops including fruits, vegetables, root crops, ornamentals and industrial crops. Most Bulakeño (Bulacan folks) farmers however remain traditional and prefer to only plant rice despite their declining income from it. To encourage rice farmers to shift and venture into production of other high value crops to increase their incomes, the Provincial Agriculture Office (PAO) of Bulacan has reoriented its thrusts towards the provision of more assistance and support to high value crop production, such as vegetables and coffee.

The national government, through the DOA, grants financial and technical support to the province in terms of

providing planting materials to improve the production of corn and palay.

The DOA's assistance to the province is in the form of financial support, such as subsidy for hybrid palay and high-value commercial crops. They also provide technical assistance by conducting crop production seminar and trainer's training of municipal and city technicians for rice, corn, vegetables and fish production (refer to Figure 1).

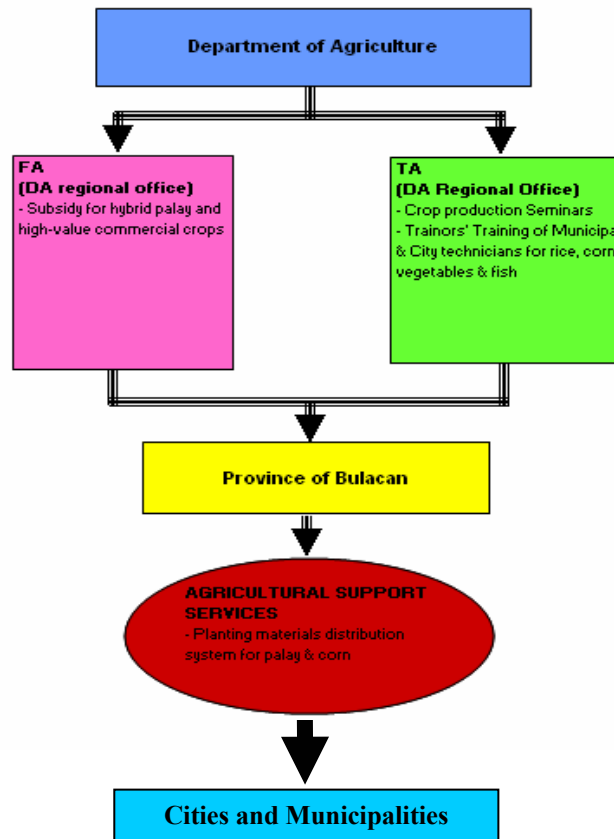


Figure 1: Agricultural Support Services - Provision of Planting Materials Distribution System- Palay and Corn

Bulacan has always been a major producer of meat products such as pork and chicken. It has the biggest hog population in the country and supplies approximately 60% of the pork demands in Metro Manila. Statistics indicate that Bulacan's pork production is more than sufficient for local consumption. Broiler production is also a major economic activity in the province.

The national government through the National Dairy Authority and the provincial government are both providing support to dairy farms operated by cooperatives (refer to Figure 2). It is noted that the province is known for its delicacies made from carabao milk such as “pastilles”, etc. However, it is recognized that the province is better known for its hide products, more than the dairy products.

The leather tanning business in Bulacan is one of the most promising industries in the province. Through the assistance of the Department of Trade and Industry and Bulacan Chamber of Commerce and Industry, leathers from Bulacan have been showcased in special exhibitions and malls in and around Metro Manila.

The leather tanning business in Bulacan imports hide since Carabao hide production in the province is not sufficient to meet market demand.

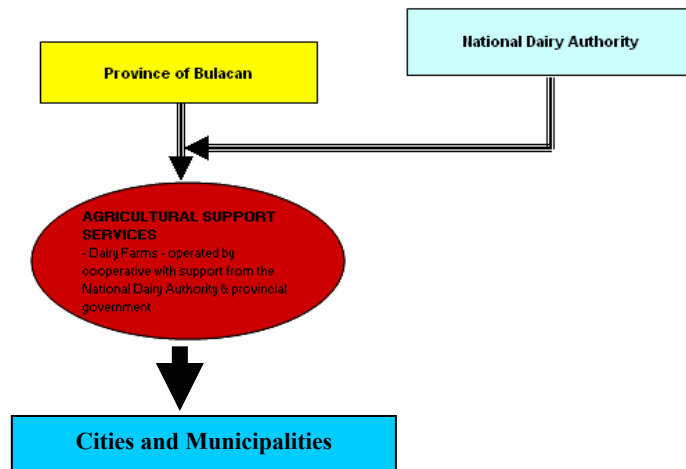


Figure2: Provincial Government’s support to Dairy Farms and Dairy Production

The province of Bulacan does not have any artificial insemination centers. In order to meet the market demands, the provincial government obtains assistance from the national government through the Philippine Carabao Center (PCC). The PCC breeds and cross-breeds, through artificial insemination, with animals called Murrah Buffaloes, a dairy producing animal from India, Bulgaria and some other countries from North and Latin America(refer to Figure 3).

Above facts proves that the provincial government is strong in providing assistance to farmers and fishermen in the province. The provincial government through its PAO assists farmers and fishermen in organizing and forming cooperatives and other related groups. They also supply seeds and fingerlings either through cooperatives or directly to farmers and fishermen.

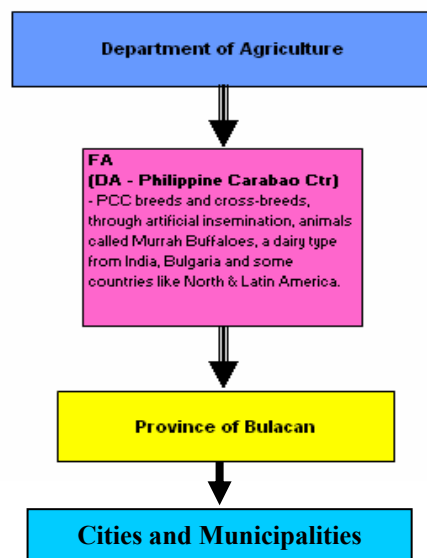


Figure3: Provincial Support for Dairy Farm

Bulacan province is known for its rich aquaculture resources. Aside from fishponds, rivers and tributaries, which include Bustos-Angat Dam and water logged areas, it has a total of almost 888 hectares of freshwater fishponds and

15,059 hectares of brackish water fishponds. Major species cultured in the province include milkfish (bangus), tilapia, prawn, and catfish. It is the leading province in Bangus production. Of the total aquaculture production of 32,561 MT in 2000, bangus volume is the highest with 28,110 MT (86.3%) followed by tilapia at 4,071 MT. (12.5%).

The Provincial Cooperatives and Economic Development Office (PCEDO) of the province of Bulacan, conducts capability building seminars to leaders of cooperatives, and offers financial assistance to cooperatives through loans. In addition, PCEDO provides either training or livelihood assistance to fisher folks and farmers (refer to Figure4).

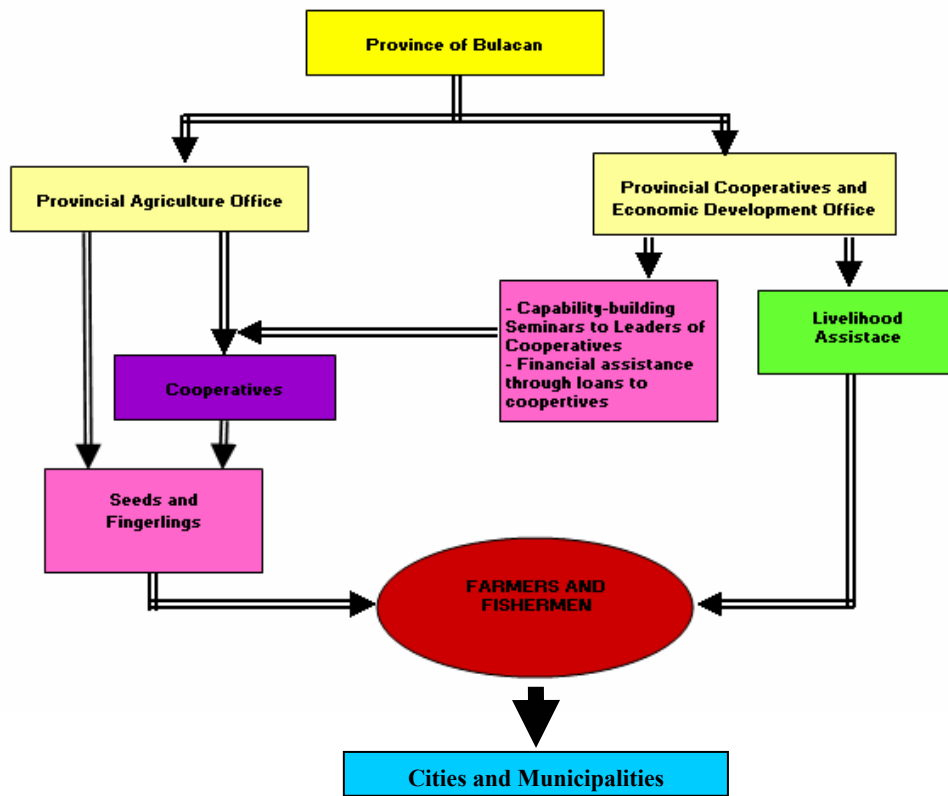


Figure4: Assistance in the Organization of Farmers and Fishermen’s Cooperatives and other Collective Organization

The provincial government, through PAO, also conducts seminars on fish production such as tilapia and bangus; crop production, e.g., mangoes and vegetables; and livestock production (refer to Figure5).

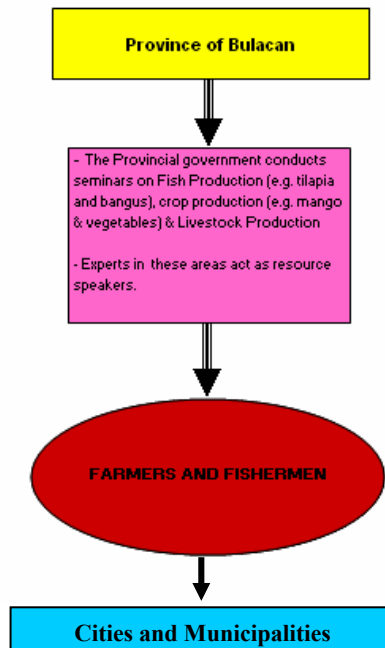


Figure 5: Provincial Government's assistance in the Transfer of Technology

Source : JICA Study Team

3. Actual Conditions of Financial and Technical Assistance Provided by the National Government and Other Organization in Major Service Sectors of LGUs

In Case Study A, the information of social services, environmental management and administration as well as economic development, including agriculture and fisheries are collected using the questionnaire. Charts below show that each sector, the national governments, province and other organizations, has provided both financial and technical assistance to cities and municipalities. At the same time, it indicates that cities and municipalities have also shared with their brangays the financial and technical assistance (refer to Figure6, 7, 8, 9, 10, 11).

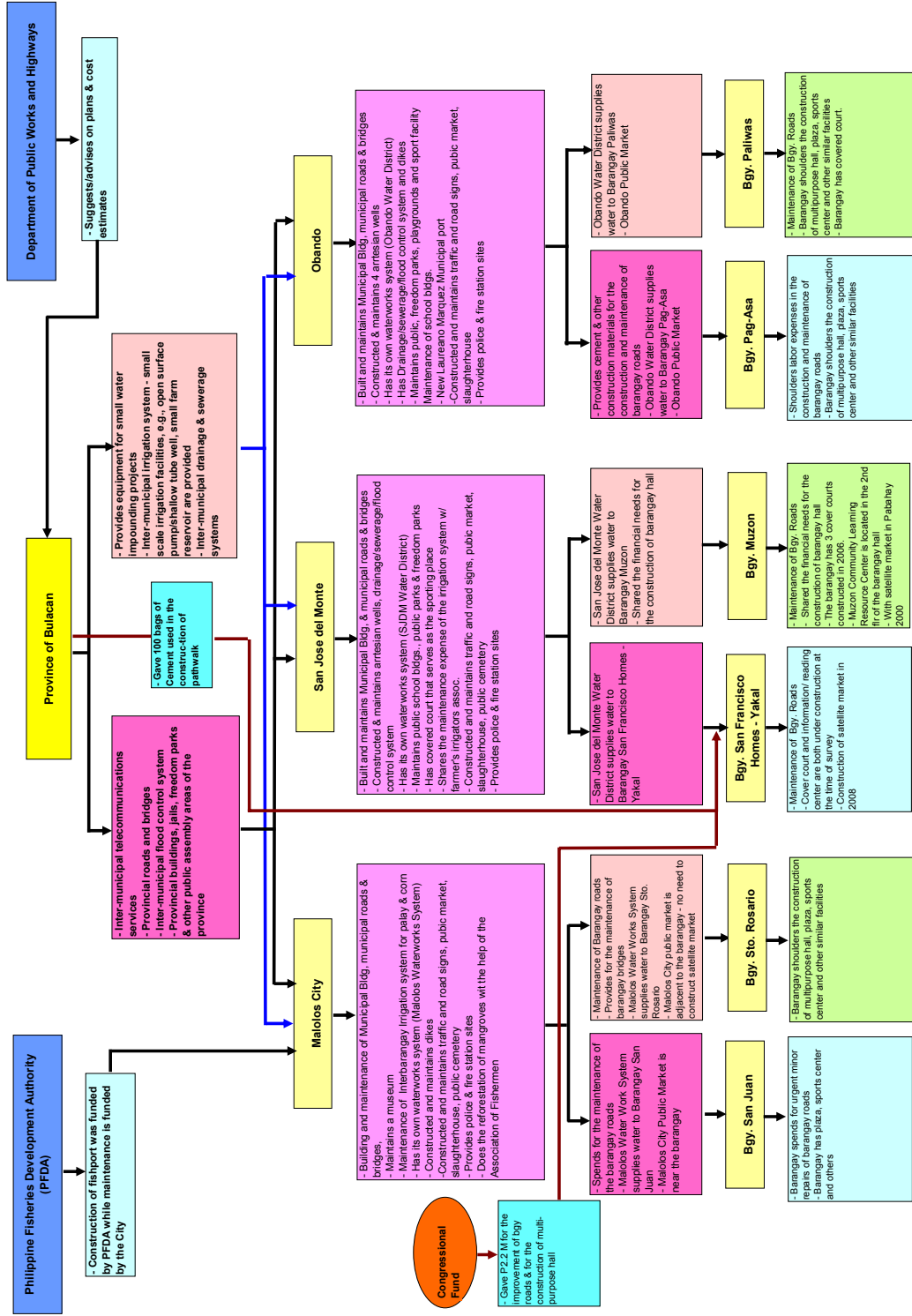
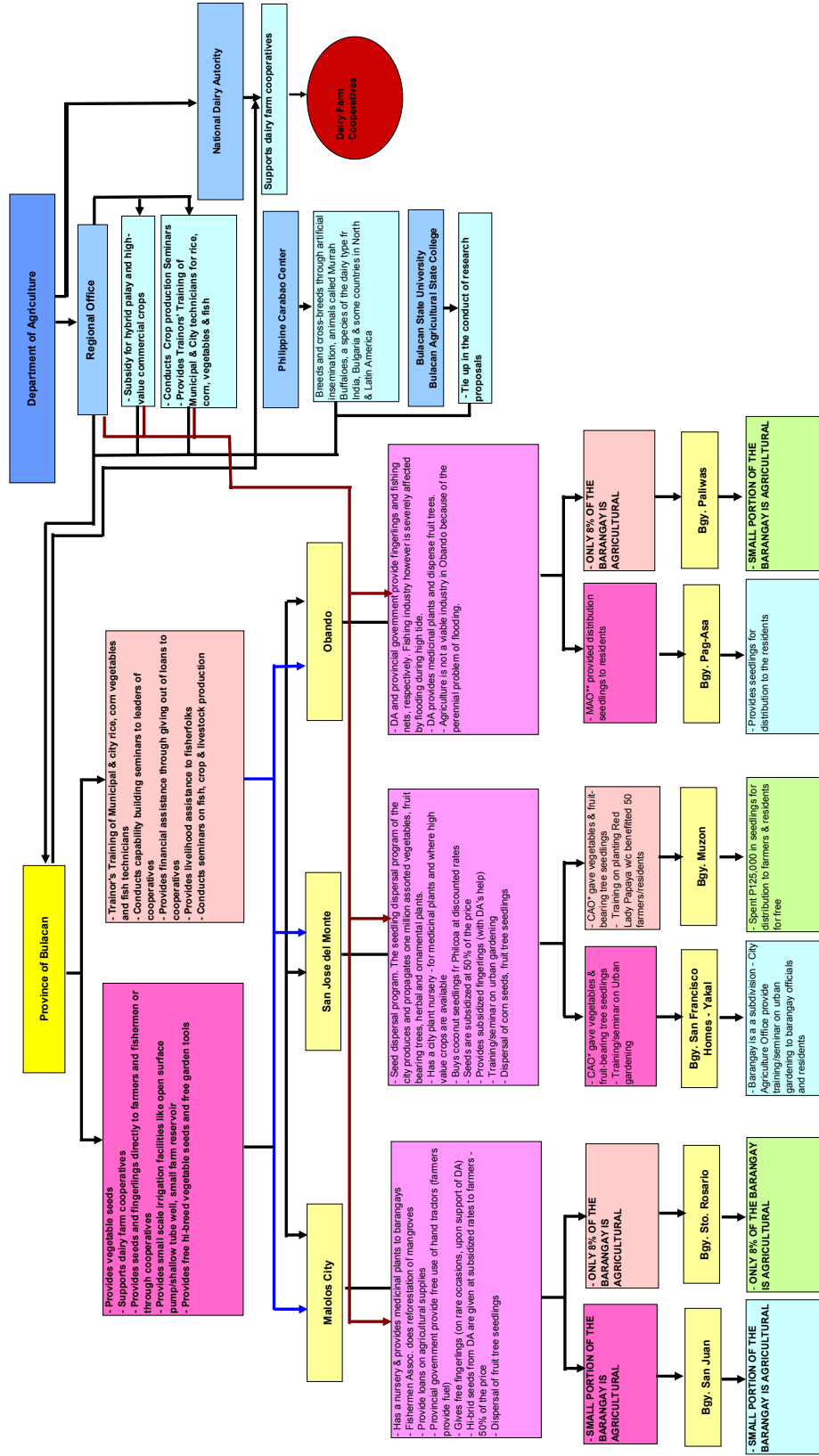


Figure 6: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Infrastructure Sector



*CAO - City Agriculture Office
 **MAO - Municipal Agriculture Office

Figure7: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Agriculture Sector

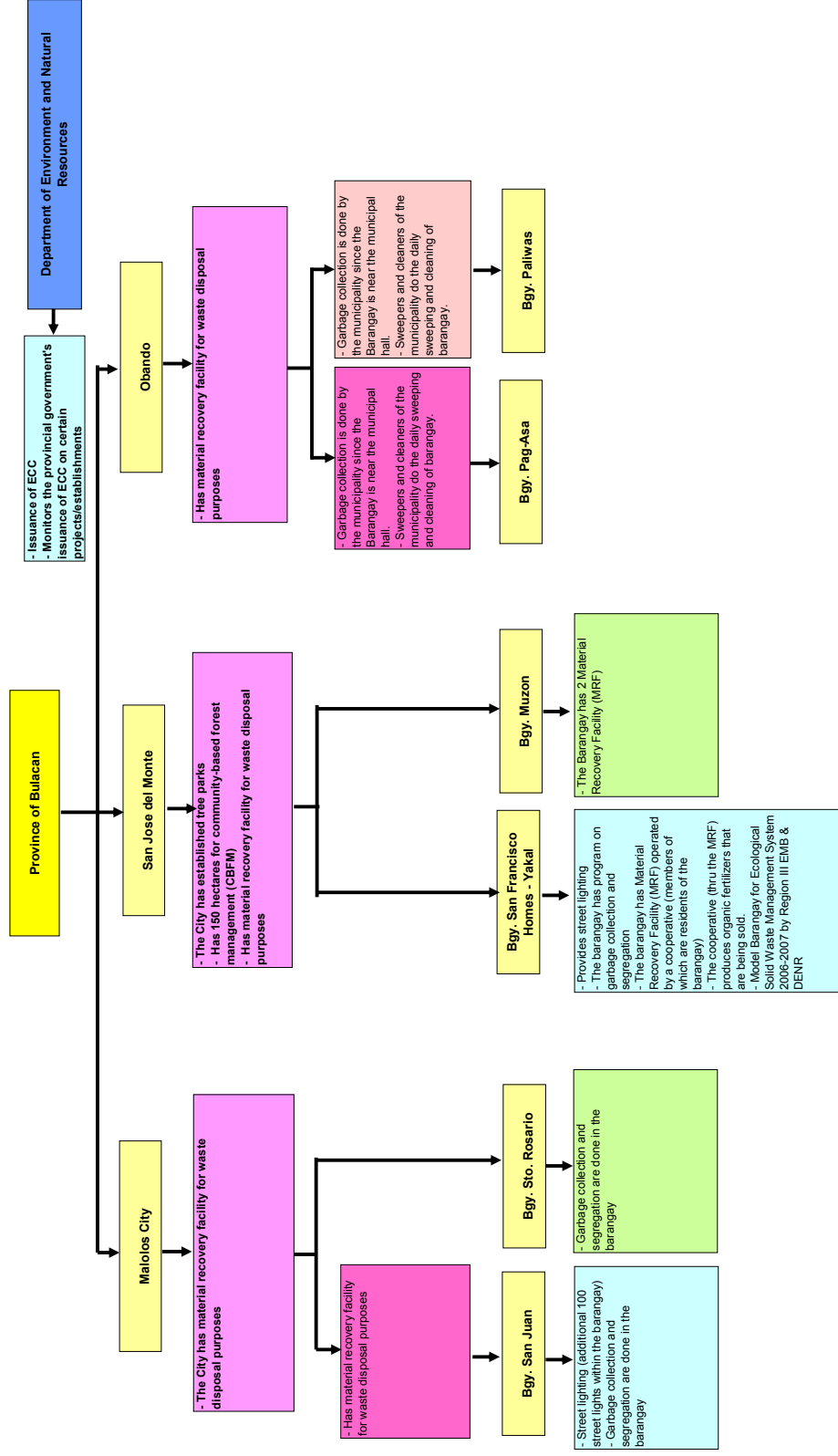


Figure8: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Environmental Management Sector

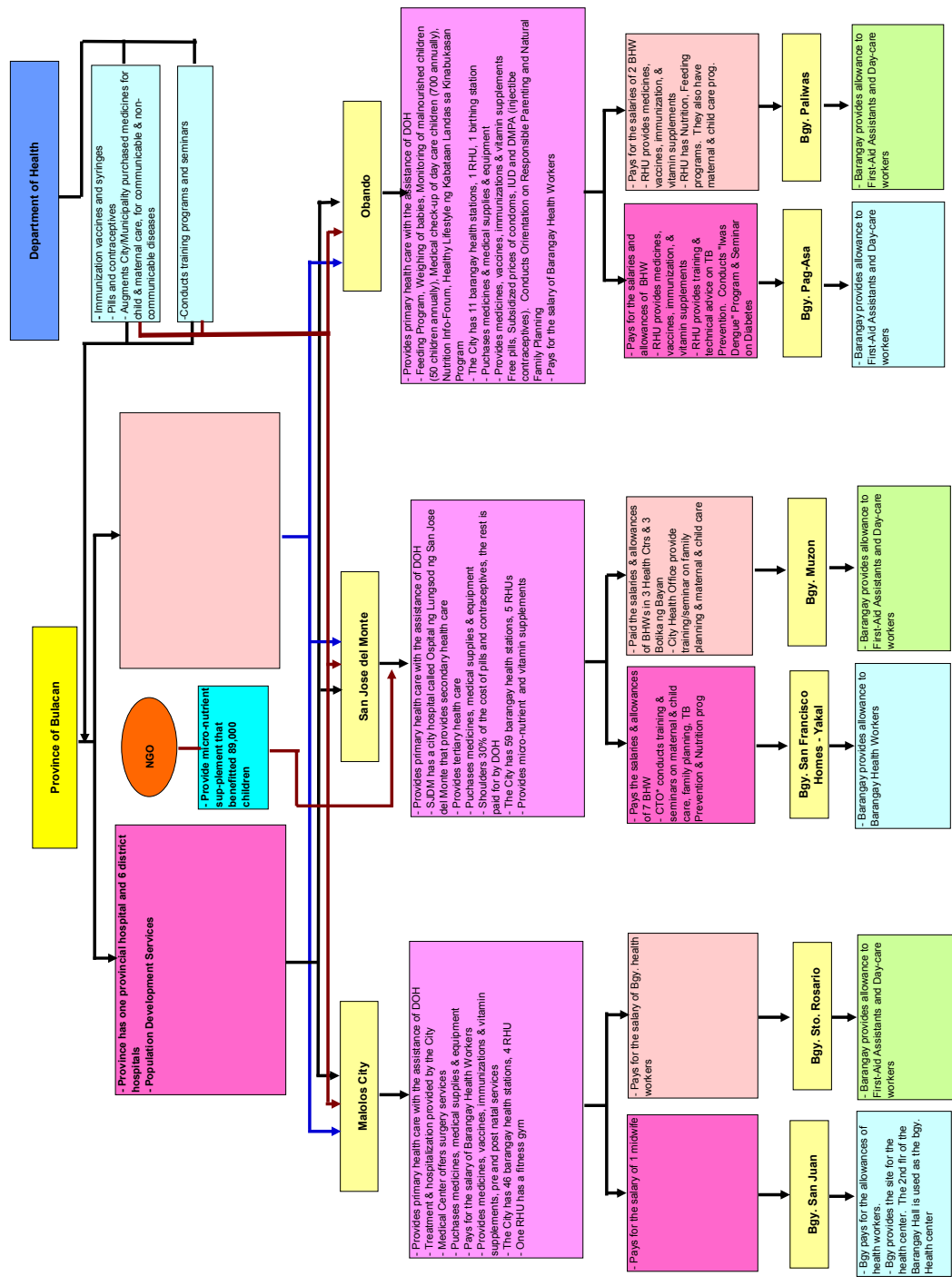


Figure 9: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Health Sector

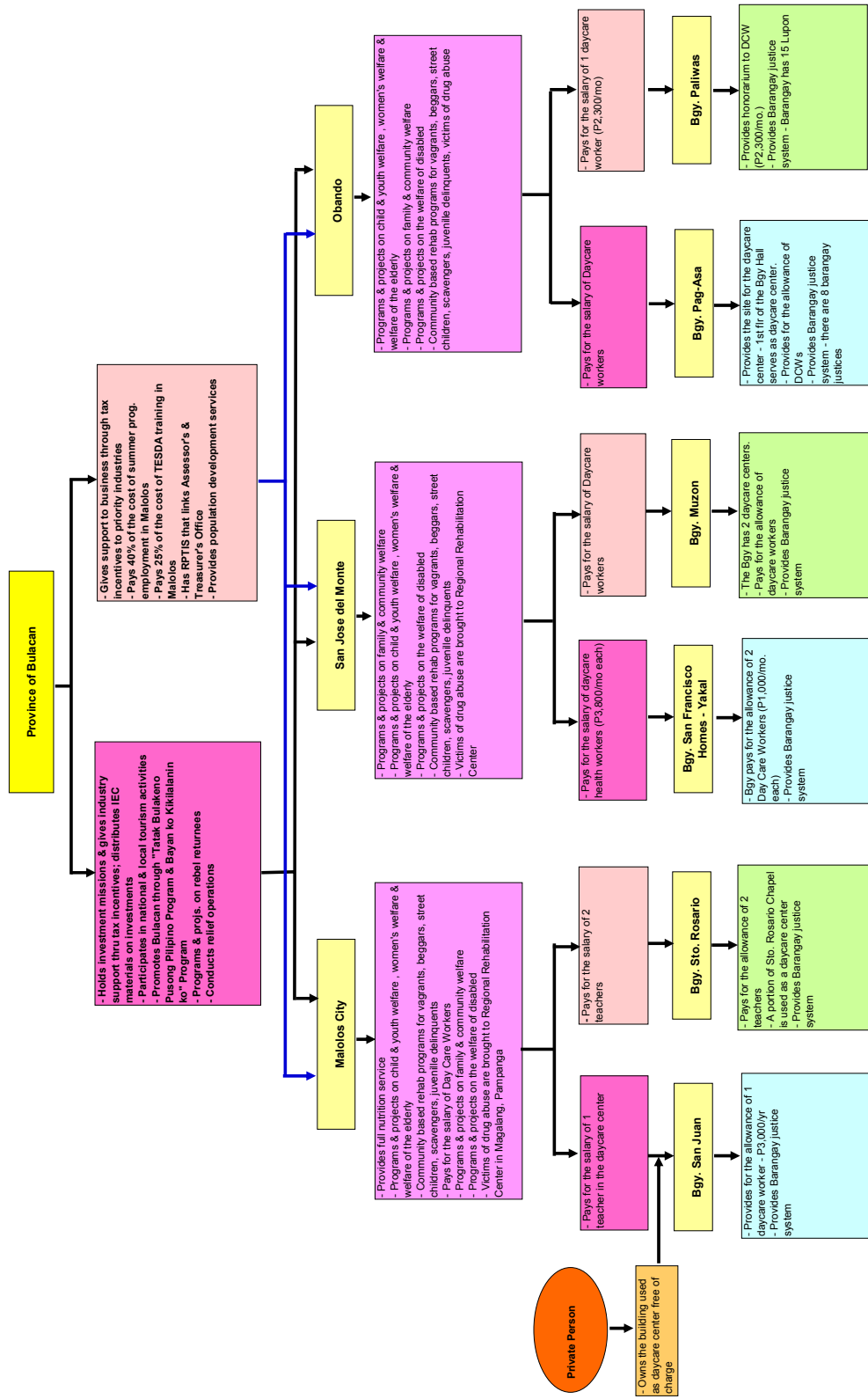
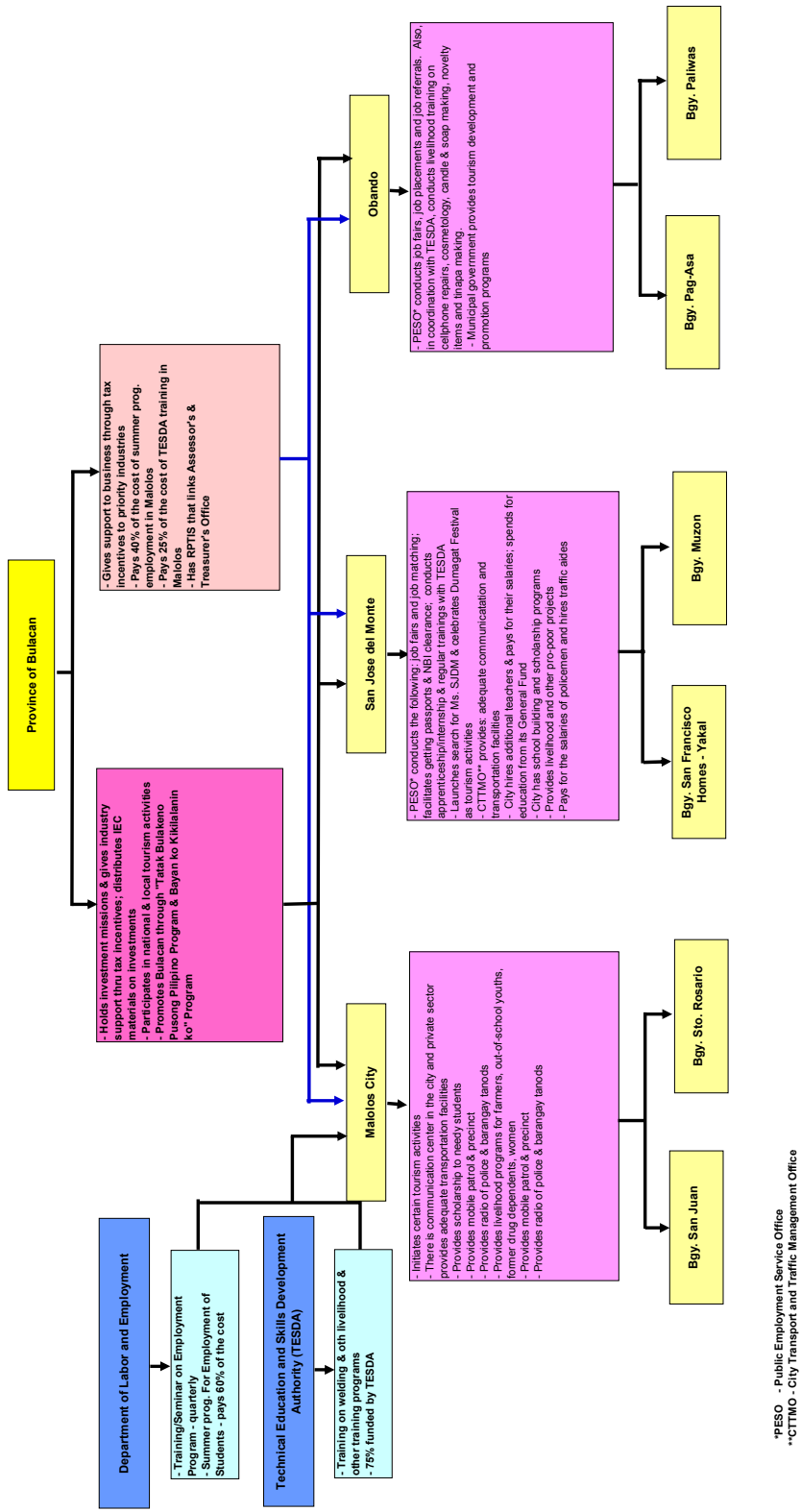


Figure 10: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Social Services Sector



*PESO - Public Employment Services Office
 **CTMO - City Transport and Traffic Management Office

Figure 11: Actual Conditions of Services and Facilities Provided and Sponsored by Other Organizations in Labor and Employment Sector and Others

Explanation of Main National Taxes

1. Income Tax

Scheme of Income Tax

Income tax consists of corporate income tax; individual income tax; and tax on passive income such as interests on bank deposits, royalties, prizes and winnings, dividends, etc.

- Corporate income tax

Corporate income tax is the major source of revenue. It is a tax imposed on the net income of corporations (except non-resident foreign corporations which are taxed on their gross income). The following types of expenses are allowed to be deducted from the gross income: 1) Ordinary and necessary trade, business or professional expenses; 2) Interests on indebtedness; 3) Taxes; 4) Losses; 5) Net operating loss carry-over; 6) Bad debts; 7) Depreciation; 8) Depletion of oil and gas wells and mines; 9) Charitable and other contributions; 10) Research & Development; and 11) Pension trusts. A tax rate of 35% is generally imposed on the net taxable income of the corporations, except for few entities which are privileged with preferential tax treatment.

- Individual Income Tax

The individual income tax is imposed on compensation income, and on income from profession, business or trade. Compensation income is taxed on a modified gross income basis i.e., only premium payments for health and/or hospital insurance and personal and additional exemptions are allowed to be deducted. Meanwhile income from profession, business and/or trade is taxed on a net income basis, and allows items to be deducted for corporate taxpayers, or in lieu of the allowable deductions, an optional standard deduction of 10% is imposed on the gross income.. These are in addition to the premium payments for health and /or hospital insurance and personal and additional exemptions.

Personal and additional exemptions are allowed to be deducted from gross compensation income and net income of the taxpayer as follows:

- ₱ 20,000 (annual) - for single taxpayer
- ₱ 25,000 - for head of family
- ₱ 32,000 - for each married taxpayer
- ₱ 8,000 - for each dependent not to exceed four

The tax rate schedule applied on both incomes consists of seven tax brackets with rates ranging from 5% to 32% as follows:

Table1: Taxable Income and Tax Due (Annual)

Taxable Income		Tax Due
Over	But Not Over	
	₱ 10,000	5%
₱ 10,000	30,000	₱ 500 + 10% of the excess over ₱10,000
30,000	70,000	2,250 + 15% of the excess over 30,000
70,000	140,000	8,500 + 20% of the excess over 70,000
140,000	250,000	22,500 + 25% of the excess over 140,000
250,000	500,000	50,000 + 30% of the excess over 250,000
500,000		125,000 + 32% of the excess over 500,000

Source: National Internal Revenue Code

Trend of Income Tax Collections: 2002 – 2006

For the period 2002 to 2006, the income tax collection consistently increased from P 227.0 billion to P 377.0 billion. It contributed to about 58 % of the total internal revenue in 2006. The bulk of the collection came from corporate income tax (30%); individual income tax (20%); and tax on interests from bank deposits; royalties, prizes and other winnings and dividends; etc. (8%). In relation to the GDP, total

income tax share remained more or less constant at 6%. This implies that the increase in income tax collection keeps pace with the growth in GDP.

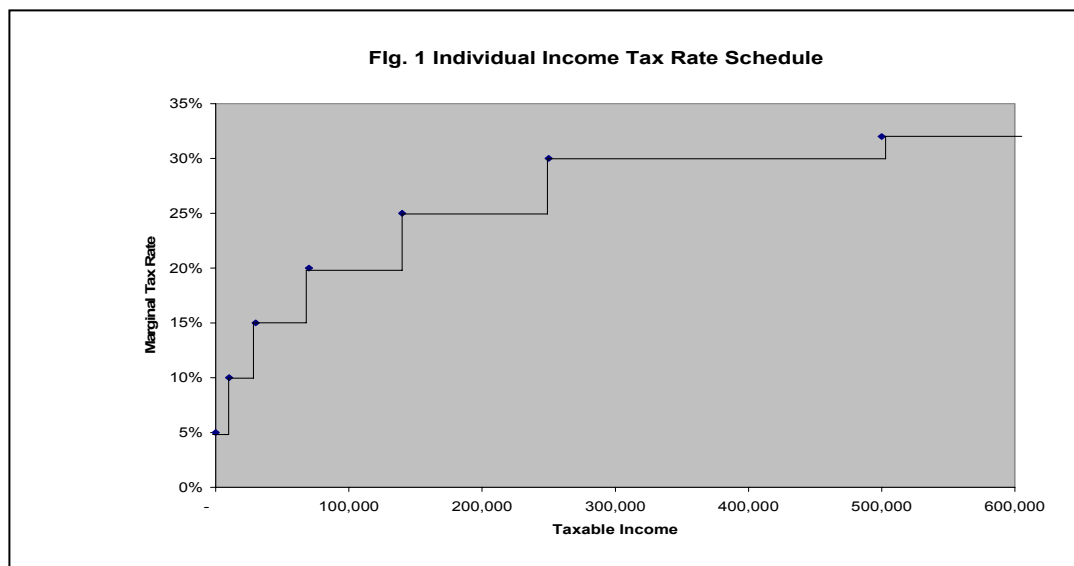


Figure1: Individual Income Tax Rate Schedule
Source: Compiled by JICA Study Team based on National Internal Revenue Code

The corporate income tax collection consistently increased during the period under review. Most significant performances were noted in 2005 and 2006, which reflects 19% and 25% growths, respectively. It is noted however that this growth was also attributed to the increase in tax rate from 32% to 35%, effective in the later part of 2005, pursuant to Republic Act No. 9337.

In the case of the individual income tax, it likewise indicated continuous growth during the period under review. Significant share of the individual income tax collection comes from compensation income earners, since taxes are automatically withheld by employers from salaries, then remitted to the national treasury. Considering this, compensation income tax has been a stable source of revenue for the government.

2. Value-Added Tax (VAT)

Scheme of VAT

VAT applies, in general, to all persons who sell, barter, exchange or lease goods or properties, or render services in the course of trade or business, whose annual gross sales or receipts exceed P1.5 million, and to those who import goods, whether for business or other purposes.

Corresponding tax rate imposed is twelve percent (12%) and is applied on the gross selling price, as in the case of sale of taxable goods, or gross receipts from the sale of taxable services, except for transactions subjected to zero rates (generally export and export-related activities).

On imports, the tax base is the dutiable value, plus customs duties, excise tax, if any, and other charges, prior to the release of such goods from the customs custody. It should be noted however that VAT on imports which are being collected by the Bureau of Customs does not form part of the basis for purposes of computing the IRA.

The sale or exchange of services subject to VAT as enumerated in Section 108 of the Tax Code include, among others, construction and service contractors; stock, real estate, commercial, customs and immigration brokers; lessors of property, whether personal or real; persons engaged in warehousing services; lessors or distributors of cinematographic films; persons engaged in milling, processing, manufacturing or repacking of goods for others; proprietors, operators or keepers of hotels, motels, rest houses, pension houses, inns, resorts, theaters and movie houses.

It should be noted that LGUs get a 20% share from the 50% of incremental VAT collection, pursuant to Section 283 of the National Internal Revenue Code (NIRC), and as amended by Republic Act Nos. 8424 and 9337. Fifty (50%) of this share should be used exclusively for the following purposes: 1) 15% for public elementary and secondary education to finance construction of buildings, purchase of school furniture and in-service teachers training; 2) 10% for health insurance premium of enrolled indigents; 3) 15% for environmental conservation; and 10% for agricultural modernization to finance construction of farm-to-market roads and irrigation facilities.

Trend in the VAT Collection: 2002 – 2006

The VAT collection increased more than double, from P 66 billion in 2002 to P 141 billion in 2006. It registered consistent growth during the period under review, except in 2004, where a slight drop in collection was experienced. Remarkable growths were noted in 2003 and this was partly due to the effect of the long-delayed coverage, and inclusion of certain services (e.g., entertainment business personalities, professional athletes, customs and real estate, stock, immigration and commercial brokers, banks and non-banks financial intermediaries and finance companies) into the coverage of VAT. In 2004, there a slight drop in the collection was due to the reversion of the taxation of banks and financial institutions to the gross receipts tax (GRT), pursuant to Revenue Regulation No. 9-2004. In 2006, collection reached 60% due to the increase in the rate from 10% to 12%, and expansion of the VAT coverage to include electricity, fuel and transport sectors and other previously exempted industries, pursuant to Republic Act No. 9337.

3. Excise Taxes

Scheme of Excise Taxes

Excise taxes are imposed on certain goods or articles manufactured or produced in the Philippines, for domestic sale or consumption, or for any other disposition, and to goods imported in the Philippines. The Tax Code enumerates the particular goods or articles subject to excise taxes, namely: alcohol products, tobacco products, petroleum products, miscellaneous goods, and mineral products.

The present excise tax rates are generally specific in nature and are based on weight or volume capacity and other physical units of measurement. For instance, alcohol products are taxed per liter of volume capacity; tobacco products, by kilogram; cigars by piece; and cigarettes, by pack; petroleum products, per liter (except waxes and asphalts which are by kilogram); and coal and coke, per metric ton. On the other hand, excise tax on other mineral products, non-essential goods and automobiles are ad valorem in nature.

The latest legislation on excise tax is Republic Act No. 9334, effective January 1, 2005, which increased the tax rates on alcohol and tobacco products and imposed an 8% increase of the specific tax rates every two years, until 2011.

It should be noted that LGUs get a 40% share from the excise tax collection on mineral products, royalties, and such other taxes, fees and charges, including related surcharges, interests or fines, and from its share in any co-production, joint venture or production sharing agreement in the utilization and development of the national wealth within their territorial jurisdiction. (Section 287, NIRC, as amended by RA 8424 and RA 9337; and Section 290 of RA 7160)

LGUs also get a 15% share from incremental revenue from excise tax on tobacco products under Republic Act No. 8240, to be allocated among the provinces producing burley and native tobacco, in accordance with the volume of tobacco leaf production. (Section 288 (D) of the NIRC, as amended)

Lastly, beneficiary provinces under Republic Act No. 7171 producing Virginia tobacco get a 15% share from excise tax on locally manufactured Virginia type cigarettes. (Section 289 of the NIRC, as amended)

Trend in the Excise Tax Collection: 2002 – 2006

The collections from excise taxes indicate erratic trends during the period under review, with declines in 2003 and 2006. Its share to the total internal revenue continuously declined from 22% in 1991 to 9% in 2006. Its share to GDP likewise declined from over 2% to less than 1% during the period. The specific nature (against being ad valorem) of the tax on alcohol, tobacco and petroleum products have contributed to the poor performance of the taxes collected.

Explanation of Main Local Taxes

1. Basic Real Property Tax

The basic real property tax is imposed by a province, city or municipality within Metro Manila as an annual ad valorem tax on real property such as land, building, machinery and other improvements. The tax is set at a rate not exceeding one percent (1%) of the assessed value of the real property in the province, and not exceeding two percent (2%) of the assessed value in the city. The assessed value is determined by applying assessment levels (factors) to the fair market value (FMV) of the real property. The assessment levels vary depending on type of property, and its actual use. For land, the assessment levels vary from 20% to 50% while for machinery, buildings and other structures, assessment levels are classified depending on the FMV of the property. Residential properties and special classes of properties, e.g. hospitals, local water districts, etc. have lower assessment levels. The LGC mandates the appraisal of real property once every three years.

There are special levies on real property which a province, city or municipality within Metro Manila likewise impose, in addition to the basic real property tax. This includes: 1) Special Education Fund (SEF)-at one percent (1%) of the assessed value of real property and proceeds shall exclusively accrue to the SEF; 2) Idle land tax –at a rate not exceeding five percent (5%) of the assessed value of the property; and 3) Special levy on lands benefited by public works projects or improvements funded by the LGU concerned at a rate not exceeding 60% of the actual cost of such projects or improvement.

A tax on the sale, donation, barter or on any other mode of transferring ownership or title of real property is also imposed at a rate not exceeding fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property, or the FMV, whichever is higher.

The proceeds of the basic real property are distributed as follows:

- a) In the case of provinces: a) Province -35%; b) Municipality where the property is located- 40% ; and c) Barangay where the property is located – 25%.
- b) In the case of cities: a) City – 70%; and b) Barangay – 30% of which 50% accrues to the barangay where the property is located and the other 50% to be divided equally to all component barangays of the city.

2. Business Tax

Business taxes are imposed by cities and municipalities on the following: 1) Manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounder of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature; 2) Wholesalers, distributors or dealers in any article of commerce of whatever kind or nature; 3) Exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities; 4) Retailers; 5) Contractors; 6) Banks and other financial institutions; 7) Peddlers engaged in the sale of any merchandise; and 8) Any other business not specified above.

Classified rates depending on the gross receipts are generally imposed on the above businesses except for a few defined with fixed peso rate, or with single ad valorem rate.

Other taxes include: 1) Tax on business of printing and publication; 2) Franchise tax; 3) Tax on sand, gravel and other quarry resources; 4) Professional tax; 5) Amusement tax; and 6) Fixed tax on delivery truck or van; and 7) Community tax.

Table1: Individual Income Tax (National Tax) and Retailer's local Business Tax
at Selected Gross Income Levels: 2008 (Pesos)

Gross Income	Individual Income Tax			Retailer's Local Business Tax
	Single	Head of Family	Married (2 Dependents)	
10,000		-	-	200
20,000		-	-	400
30,000	380	130	-	600
40,000	1,260	760	-	800
50,000	2,260	1,760	-	1,000
60,000	3,640	2,890	480	1,200
70,000	5,140	4,390	1,460	1,400
80,000	6,640	5,890	2,460	1,600
90,000	8,140	7,390	3,940	1,800
100,000	10,020	9,020	5,440	2,000
120,000	14,020	13,020	8,440	2,400
140,000	18,020	17,020	12,420	2,800
160,000	22,020	21,020	16,420	3,200
180,000	26,900	25,650	20,420	3,600
200,000	31,900	30,650	24,900	4,000
220,000	36,900	35,650	29,900	4,400
240,000	41,900	40,650	34,900	4,800
260,000	47,500	46,250	40,500	5,200
280,000	53,000	51,500	45,500	5,600
300,000	59,000	57,500	50,600	6,000
350,000	74,000	72,500	65,600	7,000
400,000	89,000	87,500	80,600	8,000
450,000	104,000	102,500	95,600	8,500
500,000	119,000	117,500	110,600	9,000
550,000	134,600	133,000	125,640	9,500
600,000	150,600	149,000	141,640	10,000
700,000	182,600	181,000	173,640	11,000
800,000	214,600	213,000	205,640	12,000
900,000	246,600	245,000	237,640	13,000
1,000,000	278,600	277,000	269,640	14,000

Assumptions used in the computation:

1. Type of income subject to individual income tax, is compensation income.
2. Taxpayer availed only of personal and additional exemptions.
3. Taxpayer availed of insurance premium payment deductions (i.e. P 2,400 provided family income does not exceed P 250,000)

Source: JICA study team

The creation and conversion of LGUs in the third quarter of 2007

- The creation of **Barangay RAFAELA BARRERA** in the City of Sagay, Negros Occidental, Region VI pursuant to Sanggunian Panlalawigan Resolution No. 0448 Series of 2007 and which was ratified through a plebiscite conducted by the COMELEC on September 8, 2007;
- The creation of **Municipality of HADJI MUHTAMAD** in the province of Basilan, ARMM, with ten barangays coming from the municipality of Lantawan, pursuant to Muslim Mindanao Autonomy Act (MMAA) No. 200 and ratified through plebiscite conducted by the COMELEC on August 25, 2007;
- The creation of **Municipality of OMAR** in the province of Sulu, ARMM, with eight barangays coming from the municipality of Luuk, pursuant to Muslim Mindanao Autonomy Act (MMAA) No.194 and ratified through plebiscite conducted by the COMELEC on July 14, 2007;
- The conversion of the municipality of Tayabas in the province of Quezon, Region IV-A, into a component city to be known as the **CITY OF TAYABAS**, pursuant to Republic Act No. 9398, which was ratified through a plebiscite conducted by the COMELEC on July 14, 2007;
- The conversion of the municipality of Carcar in the province of Cebu, Region VII, into a component city to be known as the **CITY OF CARCAR**, pursuant to Republic Act No. 9436, which was ratified through a plebiscite conducted by the COMELEC on July 1, 2007;
- The conversion of the municipality of Naga in the province of Cebu, Region VII, into a component city to be known as the **CITY OF NAGA**, pursuant to Republic Act No. 9491, which was ratified through a plebiscite conducted by the COMELEC on September 2, 2007;
- The conversion of the municipality of Guihulngan in the province of Negros Oriental, Region VII, into a component city to be known as the **CITY OF GUIHULNGAN**, pursuant to Republic Act No. 9409, which was ratified through a plebiscite conducted by the COMELEC on July 14, 2007;
- The conversion of the municipality of Cabadbaran in the province of Agusan del Norte, Caraga, into a component city to be known as the **CITY OF CABADBARAN**, pursuant to Republic Act No. 9436, which was ratified through a plebiscite conducted by the COMELEC on July 28, 2007; and
- The conversion of **Puerto Princesa City** in Palawan, Region IV-B and **Lapu-lapu City** in Cebu, Region VII from Component Cities into **Highly Urbanized Cities**, pursuant to Presidential Proclamation Nos. 1264, ratified through a plebiscite conducted by the COMELEC on July 9, 2007 and 1222, ratified through a plebiscite conducted by the COMELEC on July 21, 2007, respectively.

Source: the National Statistical Coordination Board

Republic of the Philippines DILG DBM Joint Memorandum Circular No.1s. 2006

GUIDELINES ON THE APPROPRIATION AND UTILIZATION OF THE 20%
OF THE ANNUAL INTERNAL REVENUE ALLOTMENT (IRA)
FOR DEVELOPMENT PROJECTS

1.0 PURPOSES

- 1.1 To provide guidelines on the appropriation and utilization of at least twenty percent (20%) of the Internal Revenue Allotment (IRA) for developmental projects.
- 1.2 To enhance accountability of LGUs in undertaking development projects.

2.0 GENERAL POLICIES

- 2.1 In accordance with Section 287 of the Local Government Code, every LGU shall appropriate in its annual budget no less than twenty percent (20% of its annual internal revenue allotment for development projects.
- 2.2 It shall be utilized to finance the priority projects, as embodied in the duly approved local development plan that directly support the Medium-Term Philippine Development Plan and Medium-Term Public Investment Program.
- 2.3 All projects to be funded shall:
 - 2.3.1 Contribute to the attainment of desirable socio-economic development and environmental management outcomes;
 - 2.3.2 Partake the nature of investment and capital expenditures; and
 - 2.3.3 Take into consideration cost recovery and entrepreneurship.

3.0 PROJECTS COVERED

The 20% of the IRA intended for development projects shall be utilized for the following:

3.1 Social Development

- 3.1.1 Establishment or rehabilitation of Productivity Enhancement Center for out-of-school youths, women, minors, displaced families, indigenous people, differently labled persons and older persons;
- 3.1.2 Establishment or rehabilitation of Manpower Development Center;
- 3.1.3 Construction or rehabilitation of health centers, rural health unit or hospital, and purchase of medical equipment;
- 3.1.4 Construction or rehabilitation of local government-owned potable water supply system;
- 3.1.5 Installation of street lighting system;
- 3.1.6 Preservation of cultural/historical sites.
- 3.1.7 Other programs or projects of similar nature.

3.2 Economic Development

- 3.2.1. Implementation of livelihood entrepreneurship development or project.
- 3.2.2. Construction/rehabilitation of a communal irrigation or water impounding system and purchase of post harvest facilities such as farm or hand tractor, trailer, thresher, mechanical drier and the like.
- 3.2.3. Construction/rehabilitation of farm-to-market roads.
- 3.2.4. Construction/rehabilitation of local roads and bridges; and
- 3.2.5. Other programs or projects of similar nature.

3.3 Environmental Management

- 3.3.1 Construction/rehabilitation of sanitary landfill or controlled dumpsite and purchase of a garbage truck or related equipment.
- 3.3.2 Community reforestation or urban greening projects.
- 3.3.3 Flood control programs or projects such as de-clogging of canals or

de-silting of rivers.

- 3.3.4 Other environmental management programs or projects that promote air and water quality, as well as productivity of coastal or freshwater habitat, agricultural land and forest land.

4.0 RESPONSIBILITY OF THE LOCAL CHIEF EXECUTIVE

It shall be the responsibility of every Provincial Governor, City and Municipal Mayor and Punong Barangay to ensure that the 20% of the IRA is optimally utilized to help achieve desirable socio-economic development and environmental outcomes. The appropriations for development projects shall not include items for personal services.

5.0 MONITORING

The Department of the Interior and Local Government (DILG), through its Bureau of Local Government Supervision (BLGS), shall maintain a National Information or Database System on the utilization of the 20% of the IRA.

6.0 REPEALING CLAUSE

All existing issuances issued either by the DILG or Department of Budget and Management (DBM), which are deemed inconsistent herewith, are hereby superceded.



LOCAL GOVERNANCE PERFORMANCE MANAGEMENT SYSTEM
DATA CAPTURE FORM
 City or Municipal Government

Please read the attached instructions carefully before accomplishing this Form.

PART 1. GENERAL INFORMATION

A. PROFILE YEAR : _____
 (year immediately preceding current year)

B. LGU PROFILE

City/Municipality : _____
 Province/Provincial Location : _____ Region: _____
 Income Classification : _____

Total Land Area (in has.) : _____ Urban Expansion Area (in has.) : _____

Number of Barangays : Urban _____ Rural _____ Total : _____
 Projected Population : _____ Number of _____ Number of _____
 (as of profile year) : _____ Families: _____ Households : _____

MAJOR ECONOMIC ACTIVITIES (rank accordingly)

<input type="checkbox"/>	Manufacturing	<input type="checkbox"/>	Tourism
<input type="checkbox"/>	Agriculture	<input type="checkbox"/>	Cottage Industry
<input type="checkbox"/>	Services	<input type="checkbox"/>	Mining

LGU INCOME (as of profile year)

Actual IRA : PhP _____
 Locally-Sourced : PhP _____
 Other Sources (please specify) _____ : PhP _____
 Total LGU Income : PhP _____

EXPENDITURES

Governance Expenditures : PhP _____
 Administration Expenditures : PhP _____
 Social Services Expenditures : PhP _____
 Economic Development Expenditures : PhP _____
 Environmental Management Expenditures : PhP _____

Personal Services : PhP _____
 MOOE : PhP _____
 Capital Outlay : PhP _____
 Total LGU Expenditures : PhP _____

APPLICABILITY AREA (Tick if present)

- | | | | |
|--------------------------|--|--------------------------|------------------------|
| <input type="checkbox"/> | Extension Class Teachers | <input type="checkbox"/> | Manufacturing Industry |
| <input type="checkbox"/> | Extension Classrooms | <input type="checkbox"/> | Fishing |
| <input type="checkbox"/> | Housing Program | <input type="checkbox"/> | Farming |
| <input type="checkbox"/> | Calamity or Disaster that Occurred | <input type="checkbox"/> | Coastal |
| <input type="checkbox"/> | | <input type="checkbox"/> | Fresh Water |
| <input type="checkbox"/> | With Areas Zoned for Business and Industry | <input type="checkbox"/> | Mangroves |
| <input type="checkbox"/> | Has Availed of Loan | <input type="checkbox"/> | Forest |

C. CONTACT INFORMATION

Name of Mayor : _____
 Mailing Address : _____
 E-mail Address : _____
 Telephone No. : _____
 Fax No. : _____
 Date accomplished : _____

PART 2. LGPMS DATA

- 1.0. **PERFORMANCE AREA** : **GOVERNANCE**
 1.1. **SERVICE AREA** : **LOCAL LEGISLATION**
 1.1.1. **INPUT OR PERFORMANCE INDICATORS**

1.1.1.1. Effectiveness of the Legislative Agenda	
▪ The Legislative Agenda complements the Executive Agenda	
▪ The Legislative Agenda is developed in consultation with stakeholders	
▪ Agenda provides clear policy direction and well-defined legislative intentions during the prescribed period	
▪ Agenda provides legislative action on the Comprehensive Development Plan	
▪ Agenda promotes and supports provincial, regional and national priorities	

1.1.1.2. Effectiveness of the Legislative Tracking System	
▪ All ordinances and resolutions since the enactment of the Local Government Code of 1991 are on file	
▪ Ordinances and resolutions are indexed by subject, by sponsor and by date of approval	
▪ Index is updated and complete	
▪ Hard copies of ordinances and resolutions can be retrieved on inquiry within a reasonable period of time	
▪ Ordinances and resolutions can be searched and copied or printed by staff	
▪ Tracking system is computer-based	

- 1.1.2. **OUTPUT OR PRODUCTIVITY INDICATORS**

1.1.2.1. Presence of codes in support of social development, economic development and environmental management	
▪ Code of General Ordinances	
▪ Local Code for Children	
▪ Gender and Development Code	
▪ Revenue Code	
▪ Local Investment and Incentive Code	
▪ Environmental Code	



1.2. SERVICE AREA : TRANSPARENCY

1.2.1. INPUT OR PERFORMANCE INDICATORS

1.2.1.1. Presence of a Public Information Office or Desk	
▪ Public Information Office or Desk is manned by competent staff	<input type="checkbox"/>
▪ Public Information Office or Desk present	<input type="checkbox"/>
▪ No Public Information Office or Desk	<input type="checkbox"/>

1.2.2. OUTPUT OR PRODUCTIVITY INDICATORS

1.2.2.1. Accessibility of information on local government plans, programs, special events and records	
▪ Updated information on local government plans, programs and special events are regularly posted on the bulletin board or performance billboard	
▪ Presence of regular local government newsletter, brochures, flyers or posters, streamers, tarpaulins or other IEC materials regarding local government plans, programs and special events	
▪ Promotion of local government programs and special events through any tri-media	
▪ Public documents such as transaction records and contract documents are accessible to the public	
▪ Announcements of local government plans, programs and special events during public meetings and assemblies	
▪ Information on local government plans, programs and special events can be accessed through the Internet	

1.3. SERVICE AREA : PARTICIPATION

1.3.1. INPUT OR PERFORMANCE INDICATORS

1.3.1.1. Presence of local government-assigned desk or other support mechanism for Civil Society Organization (NGO or PO) and Private Sector Organization concerns	
▪ Local government-assigned desk or other support mechanism for CSO (NGO or PO) and PSO, regularly manned	<input type="checkbox"/>
▪ Local government-assigned desk or other support mechanism for CSO (NGO or PO) and PSO periodically manned	<input type="checkbox"/>
▪ No local government-assigned desk or other support mechanism for CSO (NGO or PO) and PSO	<input type="checkbox"/>

1.3.1.2. Presence of feedback mechanism to generate citizens' views on the reach and quality of services and development thrusts	
▪ Feedback mechanism is institutionalized and the results are utilized to improve local government services	<input type="checkbox"/>
▪ Feedbacks generated	<input type="checkbox"/>
▪ No feedback mechanism	<input type="checkbox"/>

1.3.1.3. Participation of different sectors in local governance and development	
▪ Youth and children	
▪ Women	
▪ Agricultural or industrial workers	
▪ Workers in the informal sector	
▪ Migrant workers	
▪ Differently-abled persons	
▪ Indigenous people and cultural minorities or urban poor	
▪ Senior citizens	



1.3.2. OUTPUT OR PRODUCTIVITY INDICATORS

1.3.2.1. Percentage of local government projects funded out of the 20% component of the Internal Revenue Allotment and implemented in partnership with local CSO (NGO or PO) and/or PSO	
A.	Number of local government projects implemented in partnership with CSO (NGO or PO) and/or PSO
B.	Total number of local government projects funded out of the 20% component of the Internal Revenue Allotment
Percentage of these projects (A/B x 100%)	

1.3.2.2. Percentage of the 20% component of the Internal Revenue Allotment spent for the population-in-need	
A.	Total amount from the 20% component of the Internal Revenue Allotment allocated for projects in favor of the population-in-need
B.	Total amount of the 20% component of the Internal Revenue Allotment
Percentage of 20% component of the Internal Revenue Allotment spent for the population-in-need (A/B x 100%)	

- 2.0. PERFORMANCE AREA : ADMINISTRATION
 2.1. SERVICE AREA : DEVELOPMENT PLANNING
 2.1.1. INPUT OR PERFORMANCE INDICATORS

2.1.1.1. Effectiveness of the Local Development Council	
▪	Composition is in accordance with Sec. 107 of the Local Government Code of 1991, or the Local Government Code of ARMM, in the case of local governments in the ARMM
▪	Able to formulate, or update, long-term, medium-term and annual socio-economic development plans and policies
▪	Able to formulate, or update, medium-term and annual public investment programs
▪	Able to appraise and prioritize socio-economic development programs and projects
▪	Able to formulate, or update, local investment incentives to promote the inflow and direction of private investment capital
▪	Able to coordinate, monitor and evaluate the implementation of development programs and projects
▪	Has created an Executive Committee to represent it and act in its behalf when it is not in session
▪	Has formed sectoral or functional committees to assist it in the performance of its functions
▪	Has constituted a secretariat to provide technical support, document proceedings, prepare reports and such other assistance that may be required in the discharge of its functions
▪	Meets at least once every six (6) months or as often as may be necessary

2.1.1.2. Adequacy of database to support local development planning	
▪	Presence of both quantitative and qualitative information
▪	Presence of complete and updated information
▪	Presence of sex and age-disaggregated data
▪	Information is easy to retrieve and available to users upon request
▪	Data is accessible through electronic means

2.1.2. OUTPUT OR PRODUCTIVITY INDICATORS

2.1.2.1. Quality of the Comprehensive Development Plan	
▪	Participatory in its formulation
▪	Sets socio-economic development thrusts to achieve the vision of the local government
▪	Supportive of overall provincial, regional and national development thrusts
▪	Development targets and strategies are clearly stated
▪	Financing scheme is an integral component of the plan
▪	Monitoring and evaluation is an integral component of the plan



2.1.2.2.b. Quality of the Comprehensive Land Use Plan	
▪ Participatory in its formulation	
▪ Defines land utilization based on best use	
▪ Consistent with the Physical Framework Plan	
▪ Financing scheme is an integral component of the plan	
▪ Monitoring and evaluation is an integral component of the plan	

2.1.2.3. Quality of the Gender and Development Plan	
▪ Participatory in its formulation	
▪ Contains programs, projects and activities responsive to gender and development issues	
▪ Annual targets are clear and achievable	
▪ Financing scheme is an integral component of the plan	
▪ Monitoring and evaluation is an integral component of the plan	

2.2. SERVICE AREA : REVENUE GENERATION
2.2.1. INPUT OR PERFORMANCE INDICATORS

2.2.1.1. Presence of a Comprehensive Revenue Generation Plan	
▪ Sets local revenue policy directions and aids local financial generation managers in monitoring accomplishments, lapses and misses in revenue on the basis of specific targets stipulated in the Plan	
▪ Contains all strategies that the local government has to undertake in order to yield the amount of revenues estimated to be collected every fiscal year	
▪ Identifies local government personnel responsible for each strategy, program or task to be undertaken during a particular period	
▪ Includes the amount of revenues projected or estimated to be generated from out of each potential source of revenue (real property taxes, business taxes, fees and charges, and other sources) annually	
▪ Serves as basis in updating the Revenue Code	
▪ Monitoring and evaluation is an integral component of the plan	

2.2.1.2. Efficiency of system for real property tax assessment and collection	
▪ Clearly guided by an updated Local Revenue Code which is not more than five years old	
▪ Uses updated real property tax maps for property identification	
▪ Uses an indexing system that facilitates access to records of real property owners per barangay according to name, location and status of property and other relevant information at the very least time possible	
▪ Operates in a network that is interlinked with computers in the Offices of the Assessor and the Treasurer to provide on-line information to taxpayers	
▪ Involves participation of local officials and other key sectors in information dissemination to ensure that people are properly consulted prior to the imposition of the real property tax, and that taxpayers are updated with the schedule of market values used for assessment	
▪ Provides for an incentive program for local officials or employees involved in the process and the taxpayers, e.g., giving of cash and other forms of reward and recognition, to promote efficiency of real property assessment and real property tax collection	
▪ Enforces revenue collection both for current taxes and delinquencies	
▪ Enforces civil remedies for the collection of local taxes, fees or charges, and related surcharges and interests resulting from delinquency	

2.2.1.3. Cost collection ratio	
A. Cost to collect revenues	
B. Total revenues from local sources	
Cost collection ratio (A/B x 100%)	

2.2.2. OUTPUT OR PRODUCTIVITY INDICATORS

2.2.2.1. Revenue Target Accomplishment Rate	
A. Actual amount of revenue collected	
B. Projected amount of revenue to be collected	
Revenue Target Accomplishment Rate (A/B x 100%)	

2.2.2.2. Real Property Tax Accomplishment Rate	
A. Amount of real property tax collected	
B. Amount of projected real property tax collection	



2.4. SERVICE AREA : FINANCIAL ACCOUNTABILITY
 2.4.1. INPUT OR PERFORMANCE INDICATORS

2.4.1.1. Quality of the Internal Control System	
▪ Clear signing authorities	
▪ Clear delineation of duties, responsibilities and accountabilities	
▪ Accurate and timely recording of transactions	
▪ Supplies and assets are regularly inventoried	
▪ Audit findings are promptly resolved	

2.4.1.2. Effectiveness of the Financial Management System	
▪ Relevant management tools such as manuals or guidelines are available	
▪ Financial management information system is automated	
▪ Monthly financial reports are available	
▪ Annual financial statements are submitted on or before February 14	
▪ Accounting records are supported by source documentation such as canceled checks, paid bills, payrolls, contracts, subcontracts and other financial transaction documents	
▪ Accountable financial officers are known and their responsibilities are clear	
▪ Disbursements are made only for approved purposes	
▪ Sanctions for erring local government personnel regarding financial transactions are clear and enforced	
▪ Information about the procedure in transacting financially with the local government is available via various media such as billboards, posters, bulletin boards, flyers, regular newsletters Internet or publications of the local government	

2.4.1.3. Effectiveness of the Bids and Awards Committee	
▪ Composition is in accordance with Republic Act No. 9184, or the Government Procurement Reform Act	
▪ Procurement rules and procedure are complied with, i.e., preparation of bidding documents, posting of invitation to bid, conduct of pre-procurement and pre-bid conference, determination of the eligibility of prospective bidders, etc.	
▪ All Bids and Awards Committee meetings are held in the city or municipal hall	
▪ Proceedings of meetings are documented	
▪ Minutes of meeting are made available upon request	

2.4.2. OUTPUT OR PRODUCTIVITY INDICATORS

2.4.2.1. Percentage of disbursements with negative COA findings	
A. Number of disbursements with negative findings	
B. Total number of disbursements	
Disbursements with negative COA findings (A/B x 100%)	

2.4.2.2. Presence of certified financial statements	
▪ Financial statements are completed by year-end	
▪ Annual statements are certified or audited	
▪ Annual statements are posted in at least three (3) conspicuous places in the local government unit within 30 days from year-end	
▪ Annual statements are made available upon request	
▪ Financial statements are published in local media	



2.5. SERVICE AREA : CUSTOMER SERVICE
 2.5.1. INPUT OR PERFORMANCE INDICATORS

2.5.1.1. Effectiveness of customer service	
▪ Response time to written inquiries is less than 15 days most of the time	
▪ Inquiry desk is staffed during business hours	
▪ A system to track all actions to customer inquiries is in place	
▪ A communication system such as telephone, short messaging service, radio system and the like, for customer access to local government officials during business hours is available	

2.5.1.2. Streamlined civil application processes	
BUSINESS PERMIT	
▪ Business permit is available in a one-stop shop, or other similar mechanism	
▪ Business permit is filed in an information management system (not necessarily computerized)	
▪ Procedure for business permit application is clearly explained and posted	
▪ Business permit application process is customer-friendly	
BUILDING PERMIT	
▪ Building permit is available in a one-stop shop, or other similar mechanism	
▪ Building permit is filed in an information management system (not necessarily computerized)	
▪ Procedure for building permit application is clearly explained and posted	
▪ Building permit application process is customer-friendly	
REAL PROPERTY DOCUMENT	
▪ Real property document is available in a one-stop shop, or other similar mechanism	
▪ Real property document is filed in an information management system (not necessarily computerized)	
▪ Procedure for Real Property document application is clearly explained and posted	
▪ Real property document application process is customer-friendly	
CERTIFICATE OF OCCUPANCY	
▪ Certificate of occupancy is available in a one-stop shop, or other similar mechanism	
▪ Certificate of occupancy is filed in an information management system (not necessarily computerized)	
▪ Procedure for certificate of occupancy application is clearly explained and posted	
▪ Certificate of occupancy application process is customer-friendly	

2.5.2. OUTPUT OR PRODUCTIVITY INDICATORS

2.5.2.1. Processing time in the issuance of a business permit	
▪ Time (working hours) required in processing a business permit (applicant with complete documentary requirements)	

2.5.2.2. Processing time in the issuance of a building permit	
▪ Time (working hours) required in processing a building permit (applicant with complete documentary requirements)	

2.5.2.3. Processing time in the issuance of a real property document	
▪ Time (working hours) required in processing a real property document (applicant with complete documentary requirements)	

2.5.2.4. Processing time in the issuance of a certificate of occupancy	
▪ Time (working hours) required in processing a certificate of occupancy (applicant with complete documentary requirements)	



2.6. SERVICE AREA : HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT
 2.6.1. INPUT OR PERFORMANCE INDICATORS

2.6.1.1. Effectiveness of the Human Resource Management and Development Program	
The following are in place and operational, as appropriate:	
▪ Human Resource Planning	
▪ Recruitment and Selection	
▪ Performance Evaluation	
▪ Human Resource Development	
▪ Career Development	
▪ Incentives and Awards System	
▪ Grievance Committee	

2.6.1.2. Effectiveness of human resource recruitment, evaluation, promotion and grievance system	
RECRUITMENT	
▪ Participatory – allows participation of employee representatives, as well as other concerned individuals in the selection process	
▪ Relevant – responds to the existing felt needs of the organization or office where a vacancy exists as defined in the Human Resource Management and Development Plan	
▪ Transparent - provides for a mechanism to ensure that documents, as well as processes are available for public observation and reference	
▪ Just – takes into account the protection of the interests and rights of both the prospective and existing local employees and of the organization as well	
▪ Gender-Sensitive – gives equal opportunity to both men and women	
▪ In accordance with existing laws or guidelines on personnel recruitment and selection	
EVALUATION	
▪ Performance appraisal is formally conducted at least twice a year for all employees	
PROMOTION	
▪ Promotions are linked to performance review and the search for most qualified employees	
GRIEVANCE SYSTEM	
▪ Gender-Sensitive – promotes sensitivity to the needs of both men and women	
▪ Just – takes into account the protection of the interests and rights of both the prospective and existing local employees and of the organization as well	
▪ In accordance with existing laws or guidelines as prescribed by the Civil Service Commission	

2.6.2. OUTPUT OR PRODUCTIVITY INDICATORS

2.6.2.1. Percentage of plantilla staff participating in human resource development activities	
A. Number of plantilla staff participating in staff development activities	
B. Total number of filled-up plantilla position	
Percentage of plantilla staff participating in HR development activities (A/B X 100%)	

2.6.2.2. Percentage of local government-initiated staff development activities	
A. Actual number of local government-initiated staff development activities	
B. Number of planned staff development activities	
Percentage of local government-initiated staff development activities (A/B X 100%)	



- 3.0. PERFORMANCE AREA : SOCIAL SERVICES
 3.1. SERVICE AREA : HEALTH AND NUTRITION
 3.1.1. INPUT OR PERFORMANCE INDICATORS

3.1.1.1. Effectiveness of the Local Health Board	
▪ Composition is in accordance with Sec. 102 of the Local Government Code of 1991, or the Local Government Code of ARMM, in the case of local governments in the ARMM	
▪ Able to propose to the sanggunian annual budgetary appropriations for the operation and maintenance of health facilities and services within the local government unit	
▪ Able to provide advice to the sanggunian on health matters such as the necessity for, and application of, local appropriations for public health purposes	
▪ Has created committees capable of advising local health offices or units on personnel selection and promotion, bids and awards, grievance and complaints, personnel discipline, budget review and operations review	
▪ Meets at least once a month, or as often as may be necessary	

3.1.1.2. Percentage of barangays with functioning barangay health centers or stations	
A. Number of barangays with functioning barangay health centers or stations	
B. Total number of barangays in the local government unit	
Percentage of barangays with functioning Barangay Health Centers or Stations (A/B x 100%)	

3.1.1.3. Ratio of public health workers to population	
A. Number of local government doctors	
B. Number of local government nurses	
C. Number of local government dentists	
D. Number of local government midwives	
E. Projected population as of profile year	
F. Ratio of doctors to population (1:E/A)	
G. Ratio of nurses to population (1:E/B)	
H. Ratio of dentists to population (1:E/C)	
I. Ratio of midwives to population (1:E/D)	
▪ F is better than 1:20000 for doctors	
▪ G is better than 1:15000 for nurses	
▪ H is better than 1:20000 for dentists	
▪ I is better than 1:5000 for midwives	

3.1.2. OUTPUT OR PRODUCTIVITY INDICATORS

3.1.2.1. Percentage of women provided with pre-natal care	
A. Number of women provided with pre-natal care at least once every three months	
B. Total number of pregnant women (Total population x 0.035)	
Percentage of women provided with pre-natal care (A/B x 100%)	

3.1.2.2. Percentage of fully-immunized children	
A. Number of fully-immunized children aged 0-11 months	
B. Total number of children aged 0-11 months	
Percentage of fully-immunized children (A/B x 100%)	

3.1.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

3.1.3.1. Percentage of children aged 0-71 months with below normal weights	
A. Number of children aged 0-71 months with below normal weights	
B. Total number of children aged 0-71 months	
Percentage of children aged 0-71 months with below normal weights (A/B X 100%)	



3.1.3.2. Infant mortality rate	
A. Number of deaths among children below one year old	
B. Total number of live births	
Infant mortality rate (A/B x 1000)	

3.1.3.3. Mortality rate of children aged 1-5	
A. Number of deaths among children aged 1-5	
B. Total population of children aged 1-5	
Mortality rate of children aged 1-5 (A/B x 1000)	

3.1.3.4. Morbidity rate	
A. Number of persons afflicted with Acute Lower Respiratory Tract Infection and Pneumonia	
B. Number of persons afflicted with Bronchitis or Bronchiolitis	
C. Number of persons afflicted with Diarrhea	
D. Number of persons afflicted with Influenza	
E. Number of persons afflicted with Hypertension	
F. Number of persons afflicted with TB Respiratory	
G. Number of persons afflicted with Chickenpox	
H. Number of persons afflicted with diseases of the heart	
I. Number of persons afflicted with Malaria	
J. Number of persons afflicted with Dengue Fever	
K. Projected population as of profile year	
L. Morbidity rate -- Acute Lower Respiratory Tract Infection and Pneumonia (A/K x 100,000)	
M. Morbidity rate -- Bronchitis or Bronchiolitis (B/K x 100,000)	
N. Morbidity rate -- Diarrhea (C/K x 100,000)	
O. Morbidity rate -- Influenza (D/K x 100,000)	
P. Morbidity rate -- Hypertension (E/K x 100,000)	
Q. Morbidity rate -- TB Respiratory (F/K x 100,000)	
R. Morbidity rate -- Chicken Pox (G/K x 100,000)	
S. Morbidity rate -- diseases of the heart (H/K x 100,000)	
T. Morbidity rate -- Malaria (I/K x 100,000)	
U. Morbidity rate -- Dengue Fever (J/K x 100,000)	
▪ Lower than national average for all top 10 diseases	<input type="checkbox"/>
▪ Lower than national average for 8 to 9 diseases	<input type="checkbox"/>
▪ Lower than national average for 6 to 7 diseases	<input type="checkbox"/>
▪ Lower than national average for 4 to 5 diseases	<input type="checkbox"/>
▪ Lower than national average for 1 to 3 diseases	<input type="checkbox"/>

3.1.3.5. Maternal mortality rate	
A. Total number of deaths from maternal causes	
B. Total number of registered live births	
Maternal mortality rate (A/B x 100,000)	

3.1.3.6. Mortality rate	
A. Total number of deaths in the locality	
B. Projected population as of profile year	
Mortality rate (A/B x 1,000)	



3.2. SERVICE AREA : EDUCATION

3.2.1. INPUT OR PERFORMANCE INDICATORS

3.2.1.1. Effectiveness of the Local School Board	
▪ Composition is in accordance with Sec. 98 of the Local Government Code of 1991, or the Local Government Code of ARMM, in the case of local governments in the ARMM	
▪ Able to determine the annual supplementary budgetary needs for the operation and maintenance of public schools within the local government unit, and the supplementary local cost of meeting such needs and reflected in the form of an annual school board budget	
▪ Able to ensure that the annual school board budget accords priority to programs, projects and activities prescribed under the Local Government Code of 1991, or the Local Government Code of ARMM, in the case of local governments in the ARMM, or public policy issued by other competent authorities	
▪ Able to provide advice to the sanggunian on educational matters such as the necessity for, and the uses of local appropriations for educational purposes	
▪ Has passed a Board Resolution authorizing the local treasurer to disburse funds from the Special Education Fund pursuant to the approved annual school board budget	
▪ Meets at least once a month, or as often as may be necessary	

3.2.1.2. Percentage of barangays with functioning pre-school centers	
A. Number of barangays with functioning pre-school centers	
B. Total number of barangays in the local government unit	
Percentage of barangays with functioning pre-school centers (A/B x 100%)	

3.2.1.3. Ratio of extension class teachers to pupils in extension classes	
A. Total number of enrollees in extension classes funded out of the Special Education Fund in the current school year	
B. Total extension class teachers funded out of the Special Education Fund in the current school year	
C. A/B	
Extension class teacher to pupil ratio (1:C)	

3.2.1.4. Ratio of extension classrooms to pupils	
A. Total number of enrollees in extension classes in the current school year	
B. Total number of extension classrooms available in the locality in the current school year	
C. A/B	
Extension classroom to pupil ratio (1:C)	

3.2.1.5. Quality of Alternative Learning System	
▪ Resources, including staff and funds, are made available for this purpose	
▪ The alternative learning system caters to the identified needs, i.e., functional literacy and skills training, of target beneficiaries	
▪ Practical skills gained from the alternative learning system are known to be applied by many of the beneficiaries	
▪ The alternative learning system promotes and encourages gender sensitivity, equality and development	
▪ Target beneficiaries are aware of the alternative learning system	



3.2.2. OUTPUT OR PRODUCTIVITY INDICATORS

3.2.2.1. Elementary school participation rate	
A. Total number of enrollees in public and private elementary schools	
B. Total population of children aged 6-11	
Elementary school participation rate (A/B x 100%)	

3.2.2.2. Secondary school participation rate	
A. Total number of enrollees in public and private secondary schools	
B. Total population of children aged 12-15	
Secondary school participation rate (A/B x 100%)	

3.2.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

3.2.3.1. Secondary school completion rate	
A. Number of students who completed secondary education from public and private secondary schools last school year	
a.a. Number of male students	
a.b. Number of female students	
B. Number of students who enrolled 4 years ago	
b.a. Number of male students	
b.b. Number of female students	
Secondary school completion rate for male students (a.a./b.a. X 100%)	
Secondary school completion rate for female students (a.b./b.b. X100%)	
Secondary school completion rate for both sexes (A/B x 100%)	

3.2.3.2. Tertiary school completion rate	
A. Number of residents who completed tertiary education	
B. Total population aged 21 and above	
Tertiary completion rate (A/B x 100%)	

3.2.3.3. Vocational school completion rate	
A. Number of residents who completed vocational education	
B. Total target population aged 18 and above	
Vocational completion rate (A/B x 100%)	

3.2.3.4. Literacy Rate	
▪ Literacy rate	

3.3. SERVICE AREA : HOUSING AND BASIC UTILITIES

3.3.1. INPUT OR PERFORMANCE INDICATORS

3.3.1.1. Effectiveness of the Local Housing Board or Housing Task Force or coordinator for housing	
▪ Able to create a database containing an inventory of local government lands suitable for socialized housing and target beneficiaries	
▪ Able to formulate a Socialized Housing Program for the underprivileged	
▪ Able to provide technical advice on socialized housing matters to the sanggunian or to the Local Development Council	
▪ Able to coordinate with housing agencies or instrumentalities in furtherance of the Socialized Housing Program of the local government unit	
▪ Able to mobilize non-governmental organizations or business community in support of the Socialized Housing Program of the local government unit	
▪ Meets at least once a month or as often as may be necessary	



3.3.1.2. Quality of the Socialized Housing Program	
▪ Participatory in its formulation and implementation	
▪ With specific sites for single-detached housing, clustered housing or mass dwelling	
▪ With specific individual home lots for single detached housing or clustered housing	
▪ Basic services and utilities are integral components of the program	
▪ Addresses current and future housing or dwelling needs of the underprivileged	
▪ Consistent with other local government plans	
▪ Financing scheme is an integral component of the program	
▪ Monitoring and evaluation is an integral component of the program	

3.3.1.3. Percentage of beneficiaries provided with home lots for Socialized Housing	
A. Number of beneficiaries provided with home lots in the case of single detached or clustered housing	
B. Total number of target beneficiaries	
Percentage of beneficiaries provided with home lots for Socialized Housing (A/B x 100%)	

3.3.2. OUTPUT OR PRODUCTIVITY INDICATORS

3.3.2.1. Percentage of houses or dwelling units completed	
A. Number of houses or dwelling units completed	
B. Number of houses or dwelling units planned to be completed	
Percentage of houses or dwelling units completed (A/B x 100%)	

3.3.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

3.3.3.1. Percentage of households living in informal settlements or makeshift houses	
A. Number of households in informal settlements or makeshift houses	
B. Total number of households in the local government unit	
Percentage of households living in informal settlements or makeshift houses (A/B x 100%)	

3.3.3.2. Percentage of households with sustainable potable water supply	
A. Number of households with sustainable access to potable water	
B. Total number of households in the local government unit	
Percentage of households with sustainable potable water supply (A/B x 100%)	

3.3.3.3. Percentage of households with sanitary toilets	
A. Number of households with sanitary toilets	
B. Total number of households in the local government unit	
Percentage of households with sanitary toilets (A/B x 100%)	

3.3.3.4. Percentage of households with electricity	
A. Number of households with electricity	
B. Total number of households in the local government unit	
Percentage of households with electricity (A/B x 100%)	



3.4. SERVICE AREA : PEACE, SECURITY AND DISASTER RISK MANAGEMENT
3.4.1. INPUT OR PERFORMANCE INDICATORS

3.4.1.1. Effectiveness of the Local Peace and Order Council	
<ul style="list-style-type: none"> ▪ Composition is in accordance with the provisions of Executive Order No. 309, s. 1988, as amended 	
<ul style="list-style-type: none"> ▪ Able to formulate, or update, the Integrated Area Community Public Safety Plan which contains measures aimed at improving peace and order and public safety in the local government unit 	
<ul style="list-style-type: none"> ▪ Able to monitor the implementation of peace and order programs and projects, and to address problems, if any, through action of its own or action of other competent authorities made possible through an effective referral system 	
<ul style="list-style-type: none"> ▪ Able to undertake a periodic assessment of the prevailing peace and order situation in the local government unit 	
<ul style="list-style-type: none"> ▪ Has organized a secretariat to provide technical support in the preparation, or updating, of the Integrated Area Community Public Safety Plan, in the implementation and monitoring of Peace and Order Council operations, in the conduct of inter-agency dialogues on problems and issues affecting peace and order, and in the performance of other functions required by the council 	
<ul style="list-style-type: none"> ▪ Meets at least once a month, or as often as may be necessary 	

3.4.1.2. Effectiveness of the Local Disaster Coordinating Council	
<ul style="list-style-type: none"> ▪ Composition is in accordance with the provisions of Presidential Decree No. 1566, s. 1978, entitled Strengthening the Philippine Disaster Control Capability and Establishing the National Program on Community Disaster Preparedness 	
<ul style="list-style-type: none"> ▪ Able to formulate, or update, the Disaster Risk Management Plan indicating the risk areas, vulnerable groups, relocation sites, strategies in mitigation, preparedness, response and rehabilitation, community early warning system, support systems and the necessary budgetary appropriations 	
<ul style="list-style-type: none"> ▪ Able to mobilize support systems within and outside of the local government unit, as well as trained volunteers in evacuating vulnerable groups, in distributing relief and in rehabilitation efforts 	
<ul style="list-style-type: none"> ▪ Able to undertake damage and needs assessment immediately after a disaster 	
<ul style="list-style-type: none"> ▪ Able to conduct information drive on hazards to the community 	
<ul style="list-style-type: none"> ▪ Meets as often as may be necessary 	

3.4.1.3. Effectiveness of Women's and Children's Protection Program	
<ul style="list-style-type: none"> ▪ Participatory in its formulation 	
<ul style="list-style-type: none"> ▪ Children's and women's desk is regularly manned by a competent female police officer 	
<ul style="list-style-type: none"> ▪ Quick response team is in place and can be mobilized on a short notice 	
<ul style="list-style-type: none"> ▪ IEC campaign against domestic violence and on women's and children's protection and rights is a part of the program 	
<ul style="list-style-type: none"> ▪ Monitoring and evaluation is an integral component of the program 	

3.4.1.4. Quality of Integrated Area/Community Public Safety Plan	
<ul style="list-style-type: none"> ▪ Participatory in its formulation 	
<ul style="list-style-type: none"> ▪ Objectives, whether general or specific, clearly address peace and order and public safety problems in the local government unit 	
<ul style="list-style-type: none"> ▪ Key activities to achieve such objectives are logical 	
<ul style="list-style-type: none"> ▪ Timelines are provided for each key activity 	
<ul style="list-style-type: none"> ▪ Responsibilities are clearly delineated relative to the implementation of key activities 	
<ul style="list-style-type: none"> ▪ Financing scheme is an integral component of the plan 	
<ul style="list-style-type: none"> ▪ Monitoring and evaluation is an integral component of the plan 	



3.4.1.5. Quality of Disaster Risk Management Plan	
▪ Participatory in its formulation	
▪ Contains information on all of the following: risk areas, vulnerable groups, relocation sites, strategies in mitigation, preparedness, response and rehabilitation, community early warning system, support systems and their roles or responsibilities, and the necessary budgetary appropriations to implement the plan	
▪ Monitoring and evaluation is an integral component of the plan	

3.4.1.6. Percentage of barangays with organized barangay tanods	
A. Number of barangays with organized barangay tanods	
B. Total number of barangays in the local government unit	
Percentage of barangays with organized barangay tanods (A/B x 100%)	

3.4.1.7. Percentage of barangays with organized Lupong Tagapamayapa	
A. Number of barangays with organized Lupong Tagapamayapa	
B. Total number of barangays in the local government unit	
Percentage of barangays with organized Lupong Tagapamayapa (A/B x 100%)	

3.4.2. OUTPUT OR PRODUCTIVITY INDICATORS

3.4.2.1. Percentage of interpersonal disputes resolved through the Lupong Tagapamayapa	
A. Number of interpersonal disputes resolved through the Lupong Tagapamayapa	
B. Total number of interpersonal disputes in the local government unit	
Percentage of disputes resolved through the Lupong Tagapamayapa (A/B x 100%)	

3.4.2.2. Effectiveness of disaster mitigation and preparedness	
▪ Area or barangay-specific	
▪ Responsive	
▪ Timely	
▪ Comprehensive	

3.4.2.3. Effectiveness of disaster response and rehabilitation	
▪ Area or barangay-specific	
▪ Responsive	
▪ Timely	
▪ Comprehensive	

3.4.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

3.4.3.1. Incidence of Index Crimes	
A. Number of incidents of murder, homicide, rape, physical injury, robbery or theft	
B. Projected population as of profile year	
Incidence of index crimes (A/B x 1000)	

3.4.3.2. Incidence of Non-Index Crimes	
A. Number of incidents of illegal gambling, illegal possession of firearms, car napping or illegal drugs	
B. Projected population as of profile year	
Incidence of non-index crimes (A/B x 1000)	



- 4.0. PERFORMANCE AREA : ECONOMIC DEVELOPMENT
 4.1. SERVICE AREA : AGRICULTURE AND FISHERIES DEVELOPMENT
 4.1.1. INPUT OR PERFORMANCE INDICATORS

4.1.1.1. Presence of local government support to sustainable agriculture	
▪ Local government policies that are supportive of sustainable agriculture	
▪ Extension and on-site research services or facilities	
▪ Relevant farming or fishing inputs	
▪ Administrative support to farmer cooperatives and fisher folk associations	

4.1.1.2. Quality of local government agricultural extension and on-site research services or facilities	
▪ Extension and on-site research services or facilities are available	
▪ Extension and on-site research services or facilities are relevant to the needs of the farmers or fisher folks	
▪ Extension and on-site research services or facilities are delivered or provided to farmers or fisher folks in a timely manner	
▪ Extension and on-site research services or facilities are accepted by the majority of or all of the farmers or fisher folks	

4.1.2. OUTPUT OR PRODUCTIVITY INDICATORS

4.1.2.1. Percentage of farmers or fisher folks who are members of cooperatives or other collective organizations	
A. Number of farmers or fisher folks who are members of cooperatives or other collective organizations	
B. Total number of farmers or fisher folks in the local government unit	
Percentage of farmers or fisher folks who are members of cooperatives or other collective organizations (A/B x 100%)	

4.1.2.2. Percentage of farming households benefiting from agricultural extension and on-site research services or facilities	
A. Number of farming households availing of agricultural extension and on-site research services or facilities	
B. Total farming households in the local government unit	
Percentage of farming households benefiting from agricultural extension and on-site research services or facilities (A/B x 100%)	

4.1.2.3. Percentage of fishing households benefiting from fishery extension and on-site research services or facilities	
A. Number of fishing households availing of fishery extension and on-site research services or facilities	
B. Total fishing households in the local government unit	
Percentage of fishing households benefiting from fishery extension and on-site research services or facilities (A/B x 100%)	

4.1.2.4. Percentage of barangays connected to town or city center by farm-to-market roads	
A. Number of barangays connected to town or city center by farm-to-market roads	
B. Total number of barangays in the local government unit	
Percentage of barangays connected to town or city center by farm-to-market roads (A/B x 100%)	



4.1.3 OUTCOME OR STATE OF DEVELOPMENT INDICATORS

4.1.3.1. Percentage of irrigated land over total agricultural land	
A. Area of irrigated land	
B. Total area of agricultural land	
Percentage of irrigated land over total agricultural land (A/B x 100%)	

4.1.3.2. Crop Yield			
Table 1. Top 3 Crops			
	Name of Crop	Number of Hectares	Average Yield (In Tons)
Crop 1	_____	_____	_____
Crop 2	_____	_____	_____
Crop 3	_____	_____	_____
Table 2. Rating per Crop			
	Name of Crop	Number of Hectares	Rating of Crop
Crop 1	_____	(A1) _____	(B1) _____
Crop 2	_____	(A2) _____	(B2) _____
Crop 3	_____	(A3) _____	(B3) _____
Total number of hectares used for top 3 crops (C) = A1 + A2 + A3			
Weighted average crop yield = $([B1 \times (A1/C)] + [B2 \times (A2/C)] + [B3 \times (A3/C)])$			

4.1.3.3. Local fish catch in municipal waters	
A. Estimated total fish catch, in metric tons	
B. Estimated total fish catch, in metric tons, for the past five years	
Local fish catch in municipal waters (A/B)	

4.1.3.4. Local fish catch in in-land waters	
A. Estimated total fish catch, in metric tons	
B. Estimated total fish catch, in metric tons, for the past five years	
Local fish catch in in-land waters (A/B)	

4.2. SERVICE AREA : ENTREPRENEURSHIP, BUSINESS AND INDUSTRY PROMOTION

4.2.1. INPUT OR PERFORMANCE INDICATORS

4.2.1.1. Effectiveness of Enterprise, Business and Industry Promotion Council	
▪ Able to formulate a Local Entrepreneurship Development Plan as an integral component of the Local Development Plan	
▪ Able to advocate local policies to create an environment that is conducive to the growth and development of local enterprises	
▪ Able to mobilize concerned government agencies or offices and private sector organizations to support the growth and development of local enterprises	
▪ Able to provide appropriate services to local entrepreneurs	

4.2.1.2. Presence of basic infrastructure and facilities in areas zoned for business and industry	
▪ Physical infrastructure such as roads, bridges or ports	
▪ Communications infrastructure whether landline or mobile	
▪ Power infrastructure	
▪ Financial infrastructure such as banks	



4.2.1.3. Quality of the Local Investment and Incentive Code	
▪ Participatory in its formulation	
▪ Identifies priority investment areas	
▪ Provides fiscal and non-fiscal incentives	
▪ Rules and procedure are clear and facilitative of investment	
▪ Supportive of the local economic agenda	

4.2.2. OUTPUT OR PRODUCTIVITY INDICATORS

4.2.2.1. Percentage of new jobs created as a result of investment promotion of the local government unit	
A. Total jobs that lasted for six (6) months or more and created during the profile year	
B. Total jobs that lasted for six (6) months or more and reported for the preceding year	
Percentage of new jobs created (A-B/B x 100%)	

4.2.2.2. Percentage of new enterprise, business and industry registered	
A. Number of new enterprise, business and industry that invested in the local government unit	
B. Number of enterprise, business and industry that closed	
C. Total number of enterprise, business and industry in the local government unit	
Percentage of new enterprise, business and industry registered (A-B/C x 100%)	

4.2.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

4.2.3.1. Unemployment rate	
A. Total number of unemployed persons	
B. Total number of persons in the labor force	
Unemployment rate (A/B x 100%)	

4.2.3.2. Income per capita	
A. Average family income per year	
B. Average family size (total population / number of households)	
Income per capita (A/B)	

5.0. PERFORMANCE AREA : ENVIRONMENTAL MANAGEMENT

5.1. SERVICE AREA : NATURAL RESOURCES MANAGEMENT

5.1.1. INPUT OR PERFORMANCE INDICATORS

5.1.1.1. Quality of the environmental ordinance	
▪ Participatory in its formulation	
▪ Clear in its focus, i.e., preservation, conservation, development or rehabilitation of the environment	
▪ Responsive to existing local environmental conditions and needs	
▪ Clear in its provisions on the roles, responsibilities and accountabilities of all stakeholders	
▪ Consistent with the existing laws on environmental protection and management	



5.1.1.2. Percentage of barangays reached by IEC conservation campaign	
A. Number of barangays reached by an IEC conservation campaign	
B. Total number of barangays in the local government unit	
Percentage of barangays reached by IEC conservation campaign (A/B x 100%)	

5.1.1.3. Conservation and rehabilitation of mangroves	
▪ Conservation areas are designated as "at risk" mangrove growth areas	
▪ Projects to rehabilitate "at risk" mangrove growth areas are undertaken	
▪ Monitoring and measuring of mangrove growth in "at risk" areas is active	
▪ Projects to conserve "non - at risk" mangrove growth areas are undertaken	
▪ Mangrove cover is increasing	

5.1.2. OUTPUT OR PRODUCTIVITY INDICATORS

5.1.2.1. Quality of local government - non-governmental organization or local government - peoples' organization partnership in the management of natural resources	
▪ Partnership is formalized through a Memorandum of Agreement, or through a Sanggunian resolution formally establishing the partnership	
▪ Decisions or actions mandated in the Memorandum of Agreement are implemented by all signatory-stakeholders	
▪ Information on decisions made or actions undertaken is made available to all stakeholders	
▪ Community-based and community-focused environmental management monitoring is in place, with the results made available to all stakeholders	
▪ Stakeholder dialogues or consultations are regularly undertaken	

5.1.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

5.1.3.1. Percentage of forest cover in forestland	
A. Total area with forest cover	
B. Total area classified as forestland	
Percentage of forest cover in forestland (A/B x 100%)	

5.1.3.2. Rate of annual greening of tree parks and greenbelts	
A. Area greened	
B. Total area appropriate for greening	
Rate of annual greening of tree parks and greenbelts (A/B x 100%)	

5.1.3.3. Percentage of live coral reef remaining	
A. Total area of live coral	
B. Total area of coral reef	
Percentage of live coral reef remaining (A/B x 100%)	



5.2. SERVICE AREA : Waste Management, Pollution Control and Urban Land Quality
5.2.1. INPUT OR PERFORMANCE INDICATORS

5.2.1.1. Effectiveness of the Solid Waste Management Board	
▪ Composition is in accordance with R.A. No. 9003, entitled "Ecological Solid Waste Management Act of 2000"	
▪ Able to formulate a 10-year SWM Plan and approved by the National Solid Waste Management Commission	
▪ Able to develop specific mechanics and guidelines for the implementation of the SWM Plan	
▪ Able to coordinate the efforts of its component barangay in the implementation of the SWM Plan	
▪ Able to recommend measures and safeguards against pollution and for the preservation of the natural ecosystem	
▪ Able to adopt measures to promote and ensure the viability and effective implementation of SWM Programs in component barangays	
▪ Able to review the SWM Plan for purposes of ensuring its sustainability, viability, effectiveness and relevance in relation to local and international developments in the filed of solid waste management	
▪ Able to adopt specific revenue generating measures to promote the viability of the SWM Plan	
▪ Able to recommend to local authorities measures for franchise or BOT agreements with recognized institutions, to provide either exclusive or non-exclusive authority for the collection, transfer, storage, processing, recycling or disposal of solid waste	
▪ Able to monitor the implementation of the SWM Plan in cooperation with the private sector and NGOs	
▪ Meets regularly for purposes of planning and coordinating the implementation of SWM Plan	

5.2.1.2. Quality of Solid Waste Management Plan	
▪ Waste amount and characterization – constituent materials are identified by volume, percentage in weight or its volumetric equivalent, material type and source of generation	
▪ Collection and Transfer – defines and identifies specific strategies and activities to be undertaken by component barangays relative to effective collection and transfer of solid wastes, to include establishment of materials recovery facility	
▪ Processing – defines the methods and the facilities required to process the solid waste including the use of intermediate treatment facilities for composting, recycling, conversion and other waste processing systems	
▪ Source Reduction – includes a program and implementation schedule which shows the source reduction methods	
▪ Recycling – includes the program and implementation schedule which shows recycling methods	
▪ Composting - includes the program and implementation schedule which shows composting methods	
▪ Solid Waste Capacity and Final Disposal – identifies existing and proposed disposal sites and waste management facilities in the city or municipality or in other areas	

5.2.2. OUTPUT OR PRODUCTIVITY INDICATORS

5.2.2.1. Percentage of solid waste reduction	
A. Total volume of garbage collected	
B. Total volume of garbage composted	
C. Volume of garbage recycled or re-used	
Percentage of solid waste reduction (B+C/A x 100%)	



5.2.2.2. Percentage of industries with functional pollution control facilities	
A. Number of industries with functional pollution control facilities	
B. Total number of industries that require pollution control facility	
Percentage of industries with functional pollution control facilities (A/B x 100%)	

5.2.3. OUTCOME OR STATE OF DEVELOPMENT INDICATORS

5.2.3.1. Absence of uncollected garbage	
▪ Absence of uncollected garbage with noticeable health impact	<input type="checkbox"/>
▪ Rare occurrence of uncollected garbage and no reported health-related complaints	<input type="checkbox"/>
▪ Few occurrence of uncollected garbage and few reported health-related complaints	<input type="checkbox"/>
▪ Frequent occurrence of uncollected garbage and frequent reported health-related complaints	<input type="checkbox"/>
▪ Constant occurrence of uncollected garbage and relatively high reported complaints that are health-related	<input type="checkbox"/>



Summary Sheet for Service Responsibilities

Sectors	Sub-sectors		Expense Items				Remarks							
			P	HUC	CC	M								
GPS	General Public Services	Personal Services (PS) Maintenance and Other Operating Expenses (MOOE) Capital Outlay (CO)		x	x	x	x				MOOE and CO of Fire Protection, PNP, Parole/Probation, Warden, Trial Courts, etc. are also figured in within GPS.			
			[Education]	Primary Education		x	x	x	x					
				Maintenance Cost of Classrooms			x	x	x					
				Construction of New Facilities			x	x	x					
			Secondary Education	Personal Services (PS)			x	x	x					
				Maintenance Cost of Classrooms			x	x	x				Standard Classroom Dimension: 7m x 7m for primary schools and 7m x 9m for secondary schools	
				Construction of New Facilities			x	x	x				DepED Regional Costing	
			[Health]	Rural Health Units (RHUs)	Personal Services MOOE Capital Outlay Personal Services MOOE Capital Outlay Personal Services MOOE Capital Outlay		x	x	x	x				
								x	x	x				
								x	x	x				
		x				x	x							
		x				x	x							
		x				x	x							
		x				x	x							
		x				x	x							
		x				x	x							
		x				x	x							
Social Services (SC)	[Social Welfare]	Assist. to Rebel Returnees/Evacuees Relief Operations Assist. to Socially Disadvantaged Day Care Centers/Kindergarden		x	x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
[Low-cost Housing]	Park/Playground Sports Facilities		x	x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
				x	x	x								
[Population Development]	[Employment]	[Others]		x	x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
[Agriculture/Fishery]	City/Municipal Agricultural Office	Personal Services MOOE Capital Outlay Personal Services MOOE Capital Outlay		x	x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
[Infrastructure]	Roads/Bridges (R/B) Water Supply System (WSS) Drainage System (DS)	Maintenance of R/B Construction of new R/B Maintenance of WSS Construction of new WSS Maintenance of DS		x	x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							
					x	x	x							

The socially disadvantaged include elderly/street children/physically disabled.

Agricultural programs include any functions pertinent to the assistance and access to resources in the production, processing and marketing of agricultural, aquacultural and marine products extended to farmers, fishermen and other entrepreneurs.

Economic Services (ES)									
		Construction of new DS	X	X	X	X	X	X	
		Maintenance of FC	X	X	X	X	X	X	
		Construction of new FC	X	X	X	X	X	X	
		Maintenance of IS	X	X	X	X	X	X	
		Construction of new IS	X	X	X	X	X	X	
		Maintenance of PB	X	X	X	X	X	X	
		Construction of new PB	X	X	X	X	X	X	
		Others	X	X	X	X	X	X	
[Environmental Management]		Solid Waste Management		X	X	X	X	X	municipality level it is under GPS (GSO). Gabage collection
		Construction of New Facilities		X	X	X	X	X	
		Operation of Garbage Collection		X	X	X	X	X	
		General Hygiene and Sanitation		X	X	X	X	X	
		Pollution Control		X	X	X	X	X	
		Forest Management		X	X	X	X	X	
		Other Items		X	X	X	X	X	
[Transportation/Communication]		Transportation	X	X	X	X	X	X	
		Communication	X	X	X	X	X	X	
[Tourism]		Tourism Facilities		X	X	X	X	X	
		Tourism Development and Promotion	X						
[Investment/Industrial Dev't]		Investment Support	X	X	X	X	X	X	Services pertaining to cooperative development is included.
		Industrial development	X	X	X	X	X	X	
[Local Enterprises]		Public Markets		X	X	X	X	X	Slaughter houses/Public Markets
		Slaughter houses		X	X	X	X	X	
		Terminal for bus/jeepny	X	X	X	X	X	X	
[Others]			X	X	X	X	X	X	

Summary Sheet for Measurement Unit and Data Used

Sectors	HUC/ICC Level			Component City Level			Municipal Level		
	Provincial	Population	Population	Population	Population	Population	Population	Population	Population
GPS	General Public Services	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Education]	Number of School-going age Children: 113,884 Typical LGU: Valenzuela City Aggregate Figures: 4,109,905	Number of School-going age Children: 18,852 Typical LGU: Balanga City Aggregate Figures: 2,613,540	Number of School-going age Children: 18,852 Typical LGU: Balanga City Aggregate Figures: 2,613,540	Number of School-going age Children: 7,609 Typical LGU: Noveleta Aggregate Figures: 14,938,555				
	[Health]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Social Welfare]	Number of Households under Poverty Line Typical LGU: 8,679 Aggregate Figures: 4,489,920	Number of Households under Poverty Line Typical LGU: 11,818 Aggregate Figures:	Number of Households under Poverty Line Typical LGU: 1,212 Aggregate Figures:	Number of Households under Poverty Line Typical LGU: 704 Aggregate Figures:				
	[Low Cost Housing]		Population Typical LGU: 568,928 Aggregate Figures: 18,880,905						
	[Sports/Recreation]		Population Typical LGU: 568,928 Aggregate Figures: 18,880,905						
	[Population Development]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905						
	[Employment]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905						
	[Agriculture/Fishery]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Infrastructure]	Length of Provincial Road (km) Typical LGU: 306.86 Aggregate Figures: 30,491,664	Length of City Road (km) Typical LGU: 69.55 Aggregate Figures: 7,737,218	Length of City Road (km) Typical LGU: 43.69 Aggregate Figures: 7,041,210	Length of Municipal Road (km) Typical LGU: 28.58 Aggregate Figures: 46,703,923				
	[Environmental Management]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Transportation/Communication]		Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Tourism]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476	Population Typical LGU: 39,294 Aggregate Figures: 55,706,297				
	[Investment/Industrial Dev't]	Population	Population	Population	Population				

Economic Services (ES)

Social Services (SC)

	Typical LGU: 662,153 Aggregate Figures: 69,196,042	Typical LGU: 568,928 Aggregate Figures: 18,880,905	
[Local Enterprises]	Population Typical LGU: 662,153 Aggregate Figures: 69,196,042	Population Typical LGU: 568,928 Aggregate Figures: 18,880,905	Population Typical LGU: 84,105 Aggregate Figures: 13,357,476
			Population Typical LGU: 39,294 Aggregate Figures: 55,706,297

Summary Sheet for Provincial Level

Sectors	Sub-sectors	Expense Items	Remarks	Measurement Unit		Unit Cost					
				Subtotal	Population						
GPS	General Public Services	Personal Services (PS)	Fire Protection, PNP, Parole/Probation, Warden, Trial Courts, etc.	P145,712,769	Population 662,153	P154.0 (Fixed Cost P43,713,831)					
		MOOE									
		Capital Outlay (CO)									
[Education]	Primary Education	Personal Services (PS)	(see Box 1 for details)								
		Maintenance Cost of Classrooms									
	Construction of New Facilities										
	Secondary Education	Personal Services (PS)									
		Maintenance Cost of Classrooms									
	Construction of New Facilities										
	Others										
	[Health]	RHU					Personal Services	Provincial Level Hospitals which are currently funded by national government for one reason or another are without any exception figured in within the financial needs of provincial governments.	Total: P114,300,000 (see Box 2 for details)	Population 662,153	P172.6
							MOOE				
	Capital Outlay										
District Hospitals	Personal Services										
	MOOE										
Capital Outlay											
Provincial/General Hospitals	Personal Services										
	MOOE										
Capital Outlay											
[Social Welfare]	Assistance to Rebel Returnees/Evacuees			Total: P6,100,000 (see Box 3 for details)	Number of Poor Families 8,679	P702.8					
		Relief Operations									
		Assistance to Socially Disadvantaged									
		Day Care Centers/Kindergarten									
[Low-cost Housing]	Park/Playground										
		Sports Facilities									
[Population Development]				Total: P4,040,000 (see Box 4 for details)	Population 662,153	P6.1					
[Employment]				Total: P2,800,000 (see Box 5 for details)	Population 662,153	P4.2					
[Others]	[Agriculture/Fishery]	City/Municipal Agricultural Office	Veterinarian, Livestock, Assistance to Farmers/Fishermen's Cooperatives cost included.	Total: P16,500,000M See Box 6 for details	Population 662,153	P24.9					
		Personal Services									
	MOOE										
	Capital Outlay										
	Provincial Agricultural Office	Personal Services									
		MOOE									
	Capital Outlay										
	[Infrastructure]	Roads/Bridges (R/B)					Maintenance of R/B	Only provincial road is figured in for road.			
		Water Supply System (WSS)					Maintenance of WSS				

Economic Services (ES)			Total: 299,800,000 (see Box 7 for details)	Length of Provincial Road 306.86 km	P976,992.7
Construction of new WSS	Drainage System (DS)	Construction of new WSS	Total: P2,900,000 (see Box 8 for details)	Population 662,153	P4.3
	Maintenance of DS	Maintenance of Dumpsites/MRFs			
	Construction of new DS	Construction of New Facilities			
	Maintenance of FC	Operation of Garbage Collection			
	Construction of new FC				
	Maintenance of IS	General Hygiene and Sanitation			
	Construction of new IS	Pollution Control			
	Maintenance of PB	Forest Management			
	Construction of new PB	Other Items			
	Others				
[Environmental Management]	Solid Waste Management	Maintenance of Dumpsites/MRFs	Total: P3,100,000 (see Box 9 for details)	Population 662,153	P4.6
	Construction of New Facilities	Construction of New Facilities			
	Operation of Garbage Collection	Operation of Garbage Collection			
	General Hygiene and Sanitation	General Hygiene and Sanitation			
	Pollution Control	Pollution Control			
	Forest Management	Forest Management			
	Other Items	Other Items			
[Transportation/Communication]	Transportation	Transportation			
	Communication	Communication			
	Tourism Facilities	Tourism Facilities			
	Tourism Development and Promotion	Tourism Development and Promotion			
	Investment Support	Investment Support			
	Industrial development	Industrial development			
	Public Markets	Public Markets			
	Slaughter houses	Slaughter houses			
	Terminal for bus/jeepny	Terminal for bus/jeepny			
[Tourism]	Tourism Facilities	Tourism Facilities	Total: P14,200,000M (see Box 11 for details)	Population 662,153	P21.4
	Tourism Development and Promotion	Tourism Development and Promotion			
	Investment Support	Investment Support			
	Industrial development	Industrial development			
	Public Markets	Public Markets			
	Slaughter houses	Slaughter houses			
	Terminal for bus/jeepny	Terminal for bus/jeepny			
[Investment/Industrial Dev't]	Investment Support	Investment Support	Total: P2,100,000 (see Box 10 for details)	Population 662,153	P3.1
	Industrial development	Industrial development			
	Public Markets	Public Markets			
	Slaughter houses	Slaughter houses			
	Terminal for bus/jeepny	Terminal for bus/jeepny			
[Local Enterprises]	Public Markets	Public Markets	Total: P14,200,000M (see Box 11 for details)	Population 662,153	P21.4
	Slaughter houses	Slaughter houses			
	Terminal for bus/jeepny	Terminal for bus/jeepny			
[Others]			Total: P87,803,309.80		
20% Development Fund			Total: P87,803,309.80		

Economic Services (ES)

20% Development Fund

General Public Services at Provincial Level

	Office	Position Title	Category of Human Resources	Standard Salary	Additional Compensation, Bonus, Life & Retirement Insurance Contributions, etc.	Standard Number	Sub-Total	Item	Sub-total	Item	Sub-total	
Total	145,712,769					256	79,825,018		63,887,751		2,000,000	
Sanggunian Panlalawigan	Office of the Sanggunian Panlalawigan	Sanggunian Panlalawigan Member	Executive	340,080	204,048	13	7,073,664	Traveling Exp., etc.	495,156			
	(Secretary to the Sangguniang Panlalawigan)	Provincial Gov't. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
		Provincial Gov't. Assl. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
		Board Secretary	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
		Administrative Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258			
		Senior Administrative Assistant	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629			
										It Equipment and Software	1,000,000	
		Office of the Provincial Governor	Governor	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
			Executive Assistant	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524		
			Senior Administrative Assistant	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629		
			Supervising Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
			Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
			Administrative Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258		
	(Public Affairs Information and Assistance Division)	Communicaty Affairs Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285			
		Communicaty Affairs Officer	RE B	193,116	115,870	4	1,235,942	Traveling Exp., etc.	86,516			
		Senior Administrative Assistant	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629			
	(Civil Security Unit)	Security Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
	(Mhagement Information Services DIV.)	Information Technology Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762			
								General Services	25,000,000			
										It Equipment and Software	1,000,000	
	Provincial Warden	Provincial Warden	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762			
								Food Supplies Exps.	10,000,000			
	Office of the Provincial Administrator (Coordination of the Work of all Provincial Affairs)	Provincial Gov't. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			

Human Resources Management Office	Provincial Govt. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
(Records Management and Logistics Division)	Supervising Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762	
	Administrative Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
	Senior Administrative Assistant	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
(Appointment Review Division)	Supervising Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762	
	Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762	
(Training Division)	Administrative Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
Provincial Planning & Development Office	Provincial Govt. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
	Provincial Govt. Asst. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
(Administrative Division)	Supervising Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762	
	Senior Administrative Assistant	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258	
(Plans and Program Division)	Project Development Officer	RE A	230,016	138,010	6	2,208,154	Traveling Exp., etc.	154,571	
	Project Development Officer	RE B	193,116	115,870	4	1,235,942	Traveling Exp., etc.	86,516	
(Reserch, Evaluation & Stat. Division)	Project Evaluation Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524	
	Statistician	RE A	230,016	138,010	4	1,472,102	Traveling Exp., etc.	103,047	
	Statistician	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258	
	Project Evaluation Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
(Special Project Division)	Project Development Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524	
	Project Development Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
Department of Interior and Local Government							Gasoline, Oil and Lubricants Expenses etc.	150,000	
General Public Services	Provincial Govt. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
	Provincial Govt. Asst. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
	Administrative Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524	
	Administrative Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
							Office Supplies expenses	8,500,000	
							Electricity Exp.	12,000,000	
Provincial Budget Office	Provincial Govt. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
	Provincial Govt. Asst. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
	Supervising Administrative Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524	
	Administrative Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524	
	Administrative Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258	
	Senior Administrative Assistant	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629	
Provincial Accountant Office	Provincial Govt. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	

Social Services/Economic Services at Provincial Level (million pesos)

Box1: Education			
	Actual	Ideal	Computation Details
- Provincial Scholarship Program (Iskolar ng Bataan)	26.1 *1		*1 Educational Assistance to 6,200 college students is included in 20% Development Fund.
Box2: Health			
	Actual	Ideal	Computation Details
- Provincial Health Office	19.8 *1	24.8 *2	*1 Average spending for Y2006 (P20.3M) and Y2007 (P19.2M) *2 Current spending is not sufficient especially in terms of staff and medical supply. Additional 3 doctors, 5 nurses, 7 midwives, 2 dentists, 2 medical technologists, 1 pharmacist, 2 laboratory aides, 4 administrative aides are required to meet the standard deployment of medical staff.
- Philippine National Red Cross	0.5 *3	0.6 *4	*3 Average spending for Y2006 (P0.44M) and Y2007 (P0.56M) *4 Proposed Budget for Y2008
- General Hospital	24.1 *5	34.2 *6	*5 Average spending for Y2006 (P37.8M) and Y2007 (P39.4M) from General Fund of Provincial Government *6 This includes the funds which derive from National Government.
- District Hospitals (3)	36.5 *7	54.7 *8	*7 Average Spending for DH1 (P14.4M) + DH2 (P16.1M) + DH3 (P4.8M) for Y2006 and DH1 (P16.0M) + DH2 (P16.0M) + DH3 (P5.6M) for Y2007 *8 According to PHO, the current spending level covers only the two thirds of the requirements in the three district hospitals.
<u>Total</u>		<u>114.3</u>	

Box 3: Social Welfare			
	Actual	Ideal	Computation Details
PS	1.8 *1	1.8	*1 Average spending for Y2006 (P2.1M) and Y2007 (P1.4M)
MOOE	3.8 *2	4.2 *3	*2 Average spending for Y2006 (P3.5M) and Y2007 (P4.1M) *3 Activities include programs in GAD such as Aid to Disadvantaged Women (P0.3M), Aid to Person w/ Disability (P0.2M), Aid to Youth (P0.3M), Aid to Senior Citizens (P0.3M) amounting to a total of around P1.1M. The budget for aid to Drop in Center and Orphanage Center totals at P0.4M, which needs to be doubled, according to the PSWDO.
CO	0.2 *4	0.1	*4 Average spending for Y2006 (P0.2M) and Y2007 (P0.1M)
<u>Total</u>		<u>6.1</u>	

Box 4: Population Development			
	Actual	Ideal	Computation Details
- Provincial Population Office	3.4 *1	4.0 *2	*1 Average spending for Y2006 (P3.5M) and Y2007 (P3.3M) *2 Proposed Budget for Y2008
<u>Total</u>		<u>4.0</u>	Activities/Projects include "Responsible Parenting Movement Federation," "Population Congress," etc.

Box 5: Employment			
	Actual	Ideal	Computation Details
- Public Employment Services Office (PESO)	2.7 *1	2.8 *2	*1 Average spending for Y2006 (2.8M) and Y2007 (2.7M) Activities include "Career Guidance Orientation (target 11 municipalities)," "Mobile Recruitment/Registration (target 12 barangays)," "Special Program for Employment of Students (SPECS) (target 114 students, P600,000)," etc.
<u>Total</u>		<u>2.8</u>	*2 Proposed Budget for Y2008

Box 6: Agriculture			
	Actual	Ideal	Computation Details
- Provincial Agriculturist Office *1	10.7	12.8	*3 *1 Programs/Activities include Plant Material Production (P0.23M), Crop Protection (P0.48M), Rice/Seed Production (P1.17M), Soils Laboratory (P0.36M), etc. for Agriculture Division and Aquaculture Development (P0.79M), Post Harvest Fish Processing (P0.1M), etc. for Fisheries Division.
			*2 Average spending for Y2006 (P10.9M) and Y2007(P10.5M)
			*3 Current spending is not sufficient especially for the purchase of agri., fishery equipment. According to PAO, 20% increase from the current budget is ideal. Ideal=P10.7Mx120/100
- Veterinary Office *4	3.7	3.7	*4 Major spending is found in Animal Disease Control (Quarantine Inspection) and Livestock Development.
			*5 Average spending for Y2006 (P4.0M) and Y2007 (P3.4M)
Total		16.5	

Box 7: Infrastructure			
	Actual	Ideal	Computation Details
- Provincial Engineering Office	36.9	40.0	*1 Average spending for Y2006 (Total P32.5M: PEO-Administration P23.6M, PEO-Road/Bridges P4.4M, PEO-Equipment Pool P4.5M) and Y2007 (Total P41.3M: PEO-Administration P33.9M, PEO-Road/Bridges P4.1M, PEO-Equipment Pool P43.3M)
- Road/Bridges 2*	MOOE 3.0	13.1	*2 Only the cost for provincial road is figured in.
			*3 Current P3.0M-annual budget covers only about the half of the paved road (140.91km) which account for about 44% of the total length of provincial road (306.86km). Ideal=P3.0Mx2x306.86/140.91
CO	30.0	76.7	*4 Current P30.0M-annual budget only covers the construction of 4km-length new road.
			*5 Assumption: Depreciation Period of 30 years for provincial road Ideal=P30.0M/4x306.86 (total provincial road length)/30(depreciation period)
- Flood Control/Water System *6	20.0	40.0	*6 This includes Flood Control/ Water Supply/ Irrigation System. According to PEO, the required budget should be double the size of the current spending level.
- Public Buildings	35.0	70.0	*7 According to PEO, the required budget should be double the size of the current spending level.
- Others	60.0	60.0	
Total		299.8	

Box 8: Environmental Management			
	Actual	Ideal	Computation Details
- Environment and Natural Resources Office (ENRO)	2.1	*1 2.1	*1 Average spending for Y2006 (P2.0M) and Y2007 (P2.1M)
- Forest Management Services *2	0.3	0.3	*2 This includes establishment of reforestation nursery (P0.2M) and provision of farm inputs to ISF/CBFM participants like distribution of vegetable seeds and organic fertilizers (P0.12M).
- Environmental Management Services *3	0.5	0.5	*3 This includes purchase of Environmental Monitoring and Testing Instrument for water analysis (P0.35M) and implementation of solid waste management (P0.13M).
Total		2.9	

Box 9: Tourism			
	Actual	Ideal	Computation Details
- Provincial Tourism Office *1	3.1	*2	*1 Activities include Tourism Month Celebration (P0.5M), Tourism Awareness Seminar (P0.1M), Cultural Night and Eco-tourism related programs.
			*1 Average spending for Y2006 (2.6M) and Y2007 (3.5M)
Total		3.1	

Box 10: Industrial Development			
	Actual	Ideal	Computation Details
- Provincial Cooperative Development Office *1	2.1	*2	*1 Programs/Services include Cooperative Management Consultancy Services, Fund Brokering and Investment Matching opportunities, etc.
			*2 Average spending for Y2006 (2.0M) and Y2007 (2.1M)
Total		2.1	

Box 11: Local Enterprises			
	Actual	Ideal	Computation Details
- Public Transport Mall	14.2	*1	*1 Average spending for Y2006 (14.2M) and Y2007 (14.1M)
Total		14.2	

Summary Sheet for Highly Urbanized City/Independent Component City Level

Sectors	Sub-sectors	Expense Items	Remarks	Subtotal	Measurement Unit		Unit Cost
GPS	General Public Services	Personal Services (PS)	Fire Protection, PNP, Parole/Probation, Warden, Trial Courts	P288,032,599	Population 568,928		P354.0 (Fixed Cost P86,409,780)
		MOOE					
		Capital Outlay (CO)					
[Education]	Primary Education	Personal Services (PS)	Others include vocational training for out-of-school youth and unemployed adults	Total: P49,700,000 (see Box 1 for details)	Population 568,928		P87.3
		Maintenance Cost of Classrooms					
	Construction of New Facilities						
	Personal Services (PS)						
	Maintenance Cost of Classrooms						
	Construction of New Facilities						
[Health]	Others	RHU	MOOE includes the purchase of different medical, dental and laboratory items/supplies to be distributed in 44 Health Centers and Stations for "Typical" LGU.	Total: P197,400,000 (see Box 2 for details)	Population 568,928		P346.9
		Personal Services					
		MOOE					
[Social Welfare]	District Hospitals	Capital Outlay		Total: P197,400,000 (see Box 2 for details)	Population 568,928		P346.9
		Personal Services					
		MOOE					
		Capital Outlay					
[Low-cost Housing]	Provincial/General Hospitals	Personal Services		Total: P197,400,000 (see Box 2 for details)	Population 568,928		P346.9
		MOOE					
		Capital Outlay					
		Personal Services					
[Social Welfare]	Assistance to Rebel Returnees/Evacuees	Relief Operations		Total: P27,900,000 (see Box 3 for details)	Number of Poor Families 9,292		P3,002.5
		Assistance to Socially Disadvantaged					
		Day Care Centers/Kindergarten					
		Personal Services					
[Sports/Recreation]	Park/Playground	Sports Facilities		Total: P5,800,000 (see Box 4 for details)	Population 568,928		P10.2
		Personal Services					
		MOOE					
[Population Development]	Sports Facilities	Personal Services		Total: P1,100,000 (see Box 5 for details)	Population 568,928		P1.9
		MOOE					
		Capital Outlay					
[Employment]	City Agricultural Office	Personal Services		Total: P3,400,000 (see Box 6 for details)	Population 568,928		P5.9
		MOOE					
		Capital Outlay					
[Others]	City Agricultural Office	Personal Services		Total: P7,000,000 (see Box 7 for details)	Population 568,928		P12.3
		MOOE					
		Capital Outlay					
[Agriculture/Fishery]	City Agricultural Office	Personal Services	Agriculture/Livestock/Aqua Culture/Income Generating Programs for farmers are all figured in.	Total: P9,200,000 (see Box 8 for details)	Population 568,928		P16.1
		MOOE					
		Capital Outlay					
		Personal Services					
		MOOE					
		Capital Outlay					
[Infrastructure]	Roads/Bridges (R/B)	Maintenance of R/B		Total: P9,200,000 (see Box 8 for details)	Population 568,928		P16.1
		Construction of new R/B					

Social Services (SC)

Economic Services (ES)		20% Development Fund		
Water Supply System (WSS)	Maintenance of WSS	Total: P352,000,000 (see Box 9 for details)	Length of City Road/Highways 69.55km	P5,061,107.1
	Construction of new WSS			
Drainage System (DS)	Maintenance of DS			
	Construction of new DS			
Flood Control (FC)	Maintenance of FC			
	Construction of new FC			
Irrigation System (IS)	Maintenance of IS			
	Construction of new IS			
Public Building (PB)	Maintenance of PB			
	Construction of new PB			
Others				
[Environmental Management]	Solid Waste Management	Total: P100,000,000 (see Box 10 for details)	Population 568,928	P175.7
	Maintenance of Dumpsites/MRFs			
	Construction of New Facilities			
	Operation of Garbage Collection			
	General Hygiene and Sanitation	Total: P42,000,000 (see Box 11 for details)	Population 568,928	P73.8
	Pollution Control			
	Forest Management			
	Other Items			
	CBFM			
[Transportation/Communication]	Transportation	Total: P14,800,000 (see Box 12 for details)	Population 568,928	P26.0
	Communication			
[Tourism]	Tourism Facilities	Total: P2,500,000 (see Box 13 for details)	Population 568,928	P4.4
	Tourism Development and Promotion			
[Investment/Industrial Dev't]	Investment Support	Total: P3,500,000 (see Box 14 for details)	Population 568,928	P6.1
	Industrial development			
	Public Markets			
[Local Enterprises]	Slaughter houses			
	Terminal for bus/jeepny			
[Others]				
		P105,359,304.4		

Economic Services (ES)

20% Development Fund

municipality level it is under GPS (GSO). Gabage collection

Traffic Management Office

Services pertaining to cultural affairs are also included. The needs for Sports Development Office is also included here.

Services pertaining to cooperative development are included.

MOOE includes the repairs and maintenance of public markets and slaughter houses.

General Public Services at Highly Urbanized City/Independent Component City Level

Office	Position Title	Category of Human Resources	Standard Salary	Additional Compensation, Bonus, Life & Retirement Insurance Contributions, etc.	Standard Number	Sub-Total	Item	Sub-total	Item	Sub-total	
Total	288,032,599				595	149,983,738		138,048,862		0	
Sanggunian Panlungsod	City Councilors	Executive	340,080	204,048	14	7,617,792	Traveling Exp., etc.	533,245			
	Secretary to the Sanggunian	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
	(Administrative Staff)	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
	Administrative Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629			
	(Journal and Minute Staff)	RE A	230,016	138,010	4	1,472,102	Traveling Exp., etc.	103,047			
	Local Legislative Staff Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258			
	Board Secretary	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
	(Records Section)	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
	Records Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629			
	(Councillor's Staff)	RE B	193,116	115,870	14	4,325,798	Traveling Exp., etc.	302,806			
								Fuel, Oil, & Lubricants	2,500,000		
	Office of the City Mayor	Mayor	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	(Executive Staff)	Administrator	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
		City government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	Executive Assistant	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285			
	Executive Assistant	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258			
	Casual Employee	CE A	131,196	78,718	100	20,991,360	Traveling Exp., etc.	1,469,395			
	Casual Employee	CE B	79,716	47,830	50	6,377,280	Traveling Exp., etc.	446,410			
							Intelligence Expenses	12,500,000			
(Clean and Green)	Casual Employee	CE A	131,196	78,718	4	839,654	Traveling Exp., etc.	58,776			
	Casual Employee	CE B	79,716	47,830	3	382,637	Traveling Exp., etc.	26,785			
							Clean & Green	7,000,000			
People's Law Enforcement Board		RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258			
Legal Department	City Legal Officer	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
	Legal Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
	Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762			
	Records Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524			
City Accounting Office	City Accountant	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
(Fund Control & Processing)	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089			
	Accountant	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285			

	Accountant	RE B	193,116	115,870	3	926,957	Traveling Exp., etc.	64,887
(Bookkeeping Division)	Fiscal Controller, Fiscal Examiner	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(Remittance & Billing)	Fiscal Controller, Fiscal Examiner	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(Fiscal Control Services)	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Immediate Staff)	Records Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
(Internal Audit Division)	Mgt. & Audit Analyst	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
(System&Control Division)	Mgt. & Audit Analyst	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
	Mgt. & Audit Analyst	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
City Budget Office	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Budget Development Office)	Budget Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Budget Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258
(Budget Operation & Control)	Budget Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Budget Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
City Planning & Development Office	City Planning Officer	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Administrative Staff)	Administrative Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Planning Division)	Planning Officer	RE A	230,016	138,010	4	1,472,102	Traveling Exp., etc.	103,047
	Statistician	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Project Development Division)	Project Development Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
(Project Evaluation Division)	Project Evaluation Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Project Evaluation Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
General Services Office	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Administrative Staff Division)	Administrative Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Communication Equip. Operator	RE B	193,116	115,870	10	3,089,856	Traveling Exp., etc.	216,290
(Records Management and Control Division)	Records Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Bookbinder	RE B	193,116	115,870	3	926,957	Traveling Exp., etc.	64,887
(Property Management Division)	Supply Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Supply Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
(Procurement Division)	Supply Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
							Fuel, Oil, & Lubricants	23,000,000
							Expenses	
							Water Expense	8,000,000
							Electricity Expenses	46,000,000
							Telephone Expense-Landline	6,000,000
Human Resource Management Office	City HRM Officer	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089

	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Personnel Transaction and Records Division)	Human Resource Mgt. Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(Personnel Evaluation, Training and Development Division)	Human Resource Mgt. Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
(Employee Welfare Services Division)	Human Resource Mgt. Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Recruitment and Placement Division)	Human Resource Mgt. Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Human Resource Mgt. Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
							Training Expenses	1,500,000
Office of the City Treasure	City Treasure	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Treasury Operations Review Division)	Local Treasury Operation Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(Cash Disbursement Division)	Local Treasury Operation Officer	RE B	193,116	115,870	7	2,162,899	Traveling Exp., etc.	151,403
(Cash Receipts Division)	Local revenue Collection Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(License and Fees Division)	Local revenue Collection Officer	RE B	193,116	115,870	3	926,957	Traveling Exp., etc.	64,887
(Real Property Tax Division)	Local Treasury Operation Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Local Treasury Operation Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Local Treasury Operation Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
	Local Treasury Operation Officer	RE B	193,116	115,870	6	1,853,914	Traveling Exp., etc.	129,774
	Local Treasury Operation Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
	Local Treasury Operation Officer	RE B	193,116	115,870	6	1,853,914	Traveling Exp., etc.	129,774
							Accountable Forms Expenses	1,200,000
							Advertising Expenses	1,500,000
City Assessor's Office	City Assessor	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Administrative Division)	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
(Appraisal Division)	Administrative Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
(Tax Mapping Division)	Administrative Officer	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258
	Local Assessment Optn. Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285
	Local Assessment Optn. Officer	RE B	193,116	115,870	7	2,162,899	Traveling Exp., etc.	151,403
	Tax Mapper	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Tax Mapper	RE B	193,116	115,870	3	926,957	Traveling Exp., etc.	64,887
Public Order and Safety Management Office	Chief, POSMO	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	Security Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
	Security Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Casual Employee	CE A	131,196	78,718	10	2,099,136	Traveling Exp., etc.	146,940
	Casual Employee	CE B	79,716	47,830	90	11,479,104	Traveling Exp., etc.	803,537

Peace and Order																			
City Civil Registry Office	City Government Department Head	Executive	340,080	204,048							1	544,128	Training Expenses etc.				6,000,000		
	City Government Asst. Dept. Head	Executive	340,080	204,048							1	544,128	Traveling Exp., etc.				38,089		
(Administrative and Records)	Administrative Officer	RE A	230,016	138,010							1	368,026	Traveling Exp., etc.				38,089		
	Administrative Officer	RE B	193,116	115,870							1	308,986	Traveling Exp., etc.				25,762		
(Birth Registration)	Registration Officer	RE A	230,016	138,010							2	736,051	Traveling Exp., etc.				21,629		
	Registration Officer	RE B	193,116	115,870							1	308,986	Traveling Exp., etc.				51,524		
(Death and Marriage Registration)	Registration Officer	RE A	230,016	138,010							1	368,026	Traveling Exp., etc.				21,629		
	Registration Officer	RE B	193,116	115,870							1	308,986	Traveling Exp., etc.				25,762		
Financial Assistance to City Audit Unit													Office Supplies Expenses etc.				800,000		
Financial Assistance to Bureau of Jail Management and Penology													Food Supplies etc.				1,750,000		
Financial Assistance to Department of Interior & Local Government Office													Office Supplies Expenses etc.				350,000		
Financial Assistance to Fireman													Honorarium of Firemen etc.				1,450,000		
Financial Assistance to Metropolitan Trial Court													Training Expenses etc.				500,000		
Accredited Non-Governmental Organization													Honorarium				50,000		
Financial Assistance to Public Attorney's Office Valenzuela City District Office													Office Supplies Expenses etc.				250,000		
Financial Assistance to Philippine National Police													Honorarium etc.				4,500,000		
Valenzuela Parole and Probation Office													Honorarium etc.				200,000		
Financial Assistance to Prosecutors													Honorarium etc.				700,000		
Financial Assistance to Regional Trial Court													Honorarium etc.				500,000		
Office of the City Vice Mayor	City Vice Mayor	Executive	340,080	204,048							1	544,128	Traveling Exp., etc.				38,089		
	Executive Assistant	RE A	230,016	138,010							2	736,051	Traveling Exp., etc.				51,524		
	Executive Assistant	RE B	193,116	115,870							4	1,235,942	Traveling Exp., etc.				86,516		
													Office Supplies Expenses				1,000,000		
													Fuel, Oil and Lubricants Expenses				300,000		
	Officer etc.	RE C	152,976	91,786							60	14,685,696	Traveling Exp., etc.				1,027,999		
	Assistant etc.	RE D	118,176	70,906							60	11,344,896	Traveling Exp., etc.				794,143		

City Vice Mayor's Office

Social Services/Economic Services at Highly Urbanized City/Independent Component City Level (million pesos)

Box 1: Education

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Kindergarten	3.1 *1	5.0 *2	*1 Average spending for Y2006 (P1.9M) and Y2007 (P4.2M) *2 Proposed Budget for Y2008
- Higher Education *3	14.6 *4	27.6 *5	*3 Pamantasan Ng Lungsod (Degree Courses for Youth of Low Income Families) is included. *4 Average spending for Y2006 (P7.9M) and Y2007 (P21.3M) *5 Proposed Budget for Y2008
- Polytechnic Colleges	10.7 *6	17.1 *7	*6 Average spending for Y2006 (P7.5M) and Y2007 (P13.9M) *7 10% increase from the Budget Y2008 for PS is necessary for additional part-time instructors. Ideal=P15.7M (Total Budget Y2008)+P13.9M (PS for Budget Y2008)x10/100
Total		49.7	

Box 3: Social Welfare

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- City Social Welfare and Development Office	1.8 *1	2.1 *2	*1 Actual spending for Y2007 *2 Proposed Budget for Y2008
- Delivery of Welfare Services	19.2 *3	24.0 *4	*3 Average spending for Y2006 (P19.4M) and Y2007 (P19.0M) *4 Current spending level is not sufficient as several programs such as Family Community Welfare Program, Child & Youth Welfare Program and Program for Disabled Person & Elderly need to be strengthened. So is Emergency Assistance Program (current budget is P2.5M).
- Senior Citizen's Affairs *5	1.2 *6	1.8 *7	*5 Office of the Senior Citizen's Affairs *6 Average spending for Y2006 (P1.1M) and Y2007 (P1.3M) *7 Proposed Budget for Y2008
Total		27.9	

Box 2: Health

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- City Health Office	90.6 *1	171.1 *2	*1 Average spending for Y2006 (P86.3M) and Y2007 (P94.9M) *2 According to CHO, MOOE (Budget for Y2008 is P20.8M) should be more than doubled and added to the Budget Y2008 (P129.2M) to cover the purchase of different medical, dental and laboratory items/supplies to be distributed in 44 Health Centers and Stations and procurement of Animal Bite Vaccine, Pest Abatement Program, Chemicals, Supplemental Feeding and other related health activities. 20% increase from the Budget Y2008 is necessary for improvement of capacities of human resources. Ideal = P129.2M (Total Budget Y2008)+P105.7M(PS for Budget Y2008)x120/100+P20.8M (MOOE for Budget Y2008)x2
- Hospital *3	18.4	26.3	*3 in the "Typical" city, there is an emergency hospital. *4 Average spending for Y2006 (P15.6M) and Y2007 (P21.1M) *5 Proposed Budget for Y2008
Total		197.4	

Box 4: Low-Cost Housing

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Housing & Resettlement Office *1	2.5 *2	5.8 *3	*1 Activities include the provision of decent housing, security of land tenure and basic services/facilities for the informal settlers under Urban Poor Affairs Office. *2 Average spending for Y2006 (P1.7M) and Y2007 (P3.3M) *3 According to UPAO, MOOE which include financial assistance to urban poor need to be doubled. Ideal= P3.2M (Total Y2007)+P2.3M (MOOE Y2007)
Total		5.8	

Box 5: Sports/Recreation

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Parks and Playgrounds	0.9 *1	1.1 *2	*1 Average spending for Y2006 (0.6M) and Y2007 (1.3M) *2 Proposed Budget for Y2008
Total		1.1	

Box 6: Population

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Provincial Population Office	3.4 *1		*1 Average spending for Y2006 (3.5M) and Y2007 (3.3M)
Total		3.4	

Box 7: Employment			
	Actual	Ideal	Computation Details
- Public Employment Services *1	4.3 *2	7.0 *3	*1 MOOE includes Government Internship Program (GIP), Special Program for Employment of Students (SPES), Jobs Fairs, and Child Labor Program among others.
			*2 Average spending for Y2006 (P3.5M) and Y2007 (P5.1M)
			*3 Proposed Budget for Y2008
Total		7.0	

Box 8: Agriculture			
	Actual	Ideal	Computation Details
- City Agriculture Office	6.4 *1	7.1 *2	*1 Actual spending for Y2007
			*2 Proposed Budget for Y2008
- Delivery of Agricultural Services	1.7 *3	2.1 *4	*3 Average spending for Y2006 (P1.5M) and Y2007(P1.8M)
			*4 P=30,000 for the purchase of assorted seeds, P=30,000 for income-generating program/livelihood, P50,000 for animal dispersal and P20,000 for farmers training should be more than tripled.
Total		9.2	

Box 9: Infrastructure			
	Actual	Ideal	Computation Details
- City Engineering Office	30.0 *1	30.0	*1 26.0M for Engineering's Office and 4.0M for River and Waterways Management Office
- Road/Bridges 2*			*2 This refers to repairs and maintenance of roads, highways and bridges.
MOOE	9.6	28.8 *3	*3 According to Engineering Office, the current P9.6million-annual budget covers only about one third of the required budget for repairs and maintenance of road and bridges.
CO	10.4 *4	31.2 *5	*4 Current budget according to CEO
			*5 Ideal budget according to CEO
- Flood Control			
MOOE	10.0 *6	20.0 *7	*6 Current budget according to CEO
CO	6.0	60.0 *8	*7, *8 Ideal budget according to CEO
- Public Buildings			
MOOE	12.0 *9	24.0 *10	*9 Current budget according to CEO
CO	50.0	150.0 *11	*10, *11 Ideal budget according to CEO
- Others			
MOOE	8.0 *12	8.0 *13	*9 Current budget according to CEO
			*13 Ideal budget according to CEO
Total		352.0	

Box 10: Environmental Management			
	Actual	Ideal	Computation Details
- Solid Waste Management Office *1			This includes the management and maintenance of dumpsites within the city.
PS	3.5 *2	10.0 *3	*2, *4 Current budget according to CEO
MOOE	30.0 *4	90.0 *5	*3, *5 Ideal budget according to CEO
Total		100.0	

Box 11: Transportation/Communication			
	Actual	Ideal	Computation Details
- Traffic Management Office *1			
PS	26.0 *2	36.0 *3	*2 Current budget according to CEO
			*3 An increase of existing traffic personnel is necessary from 175 to 250.
MOOE	5.0	6.0 *4	*4 Only minimum increase is necessary.
Total		42.0	

Box 12: Tourism			
	Actual	Ideal	Computation Details
- City Cultural Affairs and Tourism Development Office	0.8 *1	0.8 *2	*1 Actual spending for Y2007 (P0.8M)
			*2 Proposed Budget for Y2008
- Implementation of Programs/Activities	6.1 *3	14.0 *4	*3 Average spending for Year 2006 (P6.1M) and 2007 (P8.2M)
			*4 Proposed Budget for Y2008
Total		14.8	

Box 13: Industrial Development			
	Actual	Ideal	Computation Details
- City Cooperative Development Office	0.4 *1	0.4	*1 Average spending for Y2006 (P0.4M) and Y2007 (P0.4M)
- Service Delivery such as training and seminars	2.1 *2	2.1	*2 Average spending for Y2006 (P1.6M) and Y2007(P2.6M)
Total		2.5	

Box 14: Local Enterprises			
	Actual	Ideal	Computation Details
- Market Services	3.5 *1		*1 Average spending for Y2006 (P0.4M) and Y2007 (P0.4M)
Total		3.5	

Summary Sheet for Component City Level

Sectors	Sub-sectors	Expense Items	Remarks	Subtotal	Measurement Unit		Unit Cost
GPS	General Public Services	Fire Protection, PNP, Parole/Probation, W Personal Services (PS)	GPS includes a total of 19 offices, such as City Mayor's, Sangguniang Panlungsod, HRM, Public Safety, Civil Registrar, Trial Court and Prosecutor's, etc.	P94,318,274	Population 84,105		P785 (Fixed Cost P28,295,482)
		MOOE					
	[Education]	Capital Outlay (CO)					
		Primary Education	This includes also an extra allowance paid to the teachers.		i.e. Number of School-going age Children		Unit Cost per child
		Extra Teachers' Salary (PS)					
		Maintenance Cost of Classrooms					
		Construction of New Facilities					
		Secondary Education					
		Extra Teachers' Salary (PS)					
		Maintenance Cost of Classrooms					
		Construction of New Facilities					
	Others						
[Health]	Rural Health Units	Personal Services	In case of Typical LGU there are 3 Rural Health Units besides the health stations located in different barangays.	Total: P24,200,000 (see Box 1 for details)	Population 84,105		P287.7
		MOOE					
		Capital Outlay					
		District Hospitals					
		Personal Services					
		MOOE					
		Capital Outlay					
		Provincial/General Hospitals					
		Personal Services					
		MOOE					
		Capital Outlay					
[Social Welfare]	Assistance to Rebel Returnees/Evacuees						
	Relief Operations						
	Assistance to Socially Disadvantaged						
	Day Care Centers/Kindergarten						
[Low-cost Housing]							
[Sports/Recreation]	Park/Playground						
	Sports Facilities						
[Population Development]							
[Employment]							
[Others]							
[Agriculture/Fishery]	City/Municipal Agricultural Office	Personal Services	Veterinarian, Livestock, Assistance to Farmers/Fisherment's C	Total: P7,400,000 (see Box 3 for details)	Population 84,105		P87.9
		MOOE					
		Capital Outlay					
		Provincial Agricultural Office					
		Personal Services					
		MOOE					
		Capital Outlay					
[Infrastructure]	Roads/Bridges (R/B)	Maintenance of R/B	National Road under Provincial only provincial road, municipal				
		Construction of new R/B					
	Water Supply System (WSS)	Maintenance of WSS					
		Construction of new WSS					
	Drainage System (DS)	Maintenance of DS					

Economic Services (ES)	Construction of new DS Maintenance of FC Construction of new FC Maintenance of IS Construction of new IS Maintenance of PB Construction of new PB Other items	Flood Control (FC) Irrigation System (IS) Public Building (PB) Other items	Only inter-barangay irrigation systems are under municipal level transportation aids, signs, trafficlights for management component	Total: P35,700,000 (see Box 4 for details)	Length of Road 43.69km	P816,933.6
[Environmental Management]	Solid Waste Management	Maintenance of Dumpsites/MRFs	municipality level it is under GPS (GSO). Gabage collection	Total: P5,700,000M (see Box 5 for details)	Population 84,105	P67.7
	General Hygiene and Sanitation	Construction of New Facilities				
	Pollution Control	Operation of Garbage Collection				
	Forest Management	CBFM				
	Other Items					
[Transportation/Communication]	Transportation	Communication	Intermunicipal Communication			
[Tourism]	Tourism Facilities	Tourism Development and Promotion				
[Investment/Industrial Dev't]	Investment Support	Industrial development	Cooperative Development	Total: P1,600,000 (see Box 6 for details)	Population 84,105	P19.0
[Local Enterprises]	Public Markets	Slaughter houses		Total: P19,300,000 (see Box 7 for details)	Population 84,105	P229.4
[Others]	Terminal for bus/jeepny					
20% Development Fund				P37,700,469.40		

General Public Services at Component City Level

Office	Position Title	Category of Human Resources	Standard Salary	Additional Compensation, Bonus, Life & Retirement Insurance Contributions, etc.	Standard Number	Sub-Total	Item	Sub-total	Item	Sub-total
Total	94,564,391				264	72,929,338		20,835,054		800,000
Sangguniang Panglungsod	Sangguniang Panglungsod Members	Executive	340,080	204,048	15	8,161,920	Traveling Exp., etc.	571,334		
	(Legislative Support)	Local Legislative Staff Officer II	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629		
		Senior Admin. Asst.	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629		
							Motor Vehicle	2,000,000		
	Secretary to the Sangguniang Panglungsod	Sangguniang Bayan Secretary	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
		Board Secretary	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762	
		Clerk etc.	CE B	79,716	47,830	15	1,913,184	Traveling Exp., etc.	133,923	
	Chief Executive	City Mayor	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089	
		Community Affair Asst.	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258	
		Admin. Asst.	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258	
(Personnel Staff)	Exec. Asst.	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285		
	Exec. Asst.	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629		
	Security Officer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524		
(Tourism Division)	Sup'ng Tourism Operation Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
	Sr. Tourism Operations Officer.	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
(Public Safety Division)	Public Service Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629		
(Supply Management & Procurement Division)	Sup'ng Admin. Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
	Clerk etc.	CE B	79,716	47,830	30	3,826,368	Traveling Exp., etc.	267,846		
City Administrator	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	Admin. Asst.	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
City Human Resource & Management Office	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	Supervising Admin. Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
	Admin. Officer V	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762		
	Admin. Officer Staff	RE B	193,116	115,870	2	617,971	Traveling Exp., etc.	43,258		
City Planning & Development Coordinator	City Government Department Head 1	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	City Government Asst. Dept. Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089		
	Project Dev't. Officer	RE A	230,016	138,010	3	1,104,077	Traveling Exp., etc.	77,285		

	Community Affairs Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
	Planning Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
	Planning Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Zoning Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Project Dev't. Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Senior Admin. Stat.	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Stalician	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
City Civil Registrar	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Gov't. Asst. Department	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	Registration Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
	Registration Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
City General Services	City Government Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Gov't. Asst. Department	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	Engineer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Supply Coordination)	Admin. Officer V	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Motorpool)	Engineer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Electrical)	Engineer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
(Construction & Parks Dev't. Maintenance)	Engineer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
City Budget Office	City Government Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Government Asst. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	Admin. Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
	Admin. Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
							Gasoline, Oil & Lubricants Expenses	6,000,000
							Motor Vehicle	2,000,000
							Communication Equipmt.	300,000
							Const. & Heavy Equipt	2,000,000
							Other Machineries & Equipment	1,000,000
City Assessor	City Government Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	City Government Asst. Department Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089
	Local Assessment Operation Officer	RE A	230,016	138,010	1	368,026	Traveling Exp., etc.	25,762
	Local Assessment Operation Officer	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Tax Mapper	RE A	230,016	115,870	1	230,016		16,101
	Tax Mapper	RE B	193,116	115,870	1	308,986	Traveling Exp., etc.	21,629
	Engineer	RE A	230,016	138,010	2	736,051	Traveling Exp., etc.	51,524
Accounting and Internal Audit Service	City Government Head	Executive	340,080	204,048	1	544,128	Traveling Exp., etc.	38,089

Social Services/Economic Services at Component City Level (million pesos)

Box 1: Health

	Actual	Ideal	Computation Details
- City Health Office PS	13.7 *1	20.1 *2	*1 Average spending for Y2006 (P11.8M) and Y2007 (P15.6M) *2 For P17.1M (Proposed budget for Y2008)+P3.0M (additional medical staff required for standard services)
- MOOE	3.3 *3	3.3	*3 Average spending for Y2006 (P2.3M) and Y2007 (P4.2M) Activities include Maternal & Child Care Program, Expanded Program on Immunization, Family Planning, National Tuberculosis Program, etc.
- CO		0.8 *4	*4 Assumption in terms of depreciation periods for medical facilities and equipment is same as those at the municipality level Depreciation Period for BHS is 30 years. Construction cost of a new Barangay Health Station (BHS) is P700,000 per station. Depreciation Period of 10 years for Medical Equipment. RHU's cost is twice as much as BHS's cost. Ideal annual=P700,000Mx28(number of barangays 25+3RHUx2)/30(Depreciation period in years)+P49,700x28(number of barangays 25+3RHUx2)/10(Depreciation period in years)
Total		24.2	

Box 3: Agriculture

	Actual	Ideal	Computation Details
- City Agriculturist PS	2.0 *1	4.2 *2	*1 Average spending for Y2006 (P1.5M) and Y2007 (P2.5M) *2 According to CAO, additional 9 agriculturalists are required to meet the standard services. P2.0M (current budget) +P250,000x9=P4.2M
- MOOE/CO	0.9 *3	3.2 *4	*3 Average spending for Y2006 (P0.39M) and Y2007 (P1.47M) *4 Ideal budget sizes for different programs are 1) Rice Production (procurement of hybrid seeds, inbred scheme 800 canvas@440/canvas): P1.2M; 2) Livestock (animal health care management, anti-rabies vaccination, Foot&Mouth disease vaccination, etc.): P0.8M. 3) Fishery Sector Program (mangrove reforestation, Bantay Dagat Activities): P0.5M; Livelihood Project: P0.2M, Institutional Development and Management: P0.3M, etc.
Total		7.4	

Box 2: Social Welfare

	Actual	Ideal	Computation Details
- Social Welfare and Development Office PS	5.9 *1	6.4 *2	*1 Average spending for Y2006 (P5.35M) and Y2007 (P6.60M) *2 Proposed Budget for Y2008
- MOOE/CO	1.0 *3	2.0	*3 Average MOOE for Y2006 (P0.79M) and Y2007 (P1.07M)+Average CO for Y2006 (P0.03M) and Y2007 (P0.10M)
- Elderly/Senior Citizens	1.7	5.0 *4	*4 Medical Assistance: Actual Client (216), Target Clients (100), Needed Budget per Client (P1,000) Burial Assistance: Actual Client (600), Target Clients (500), Needed Budget per Client (P800) Ideal-Subtotal Medical Assistance+Subtotal Burial Assistance
Total		13.4	

Box 4: Infrastructure		Actual	Ideal	Computation Details
- City Engineering Office PS	2.5	*1	4.1	*2 *1 Average spending for Y2006 (P2.3M) and Y2007 (P2.7M) according to CEO, additional 6 plantilla-based engineering positions are required.
- MOOE				
- Road/Bridges *3	5.7	*4	9.0	*5 *3 This includes city streets, bridges, drainage system and public plaza.
- Public Buildings *6	2.0	*7	2.0	*8 *6 Current expenditure in public buildings include barangay halls which excluded from the ideal expenditure cost.
- Water Supply / Flood Control	0.6	*9	1.0	*9 *10 *9 Average spending for Y2006 (P0.6M) and Y2007 (P0.5M) *10 Estimate made by CEO
- CO				
- Road/Bridges	12.8	*11	17.0	*11 *12 *11 Average spending for Y2006 (P10.0M) and Y2007 (P15.7M) *12 Estimate made by CEO
- Public Buildings	1.4	*13	2.2	*13 *14 *13 Average spending for Y2006 (P1.1M) and Y2007 (P1.7M) *14 Estimate made by CEO (barangay halls are excluded)
- Water Supply / Flood Control *15	0.4	*16	1.2	*15 *16 *15 Water System mainly upland area and flood control mainly in the construction of dykes *16 Average spending for Y2006 (P0.4M) and Y2007 (P0.4M) *17 Estimate made by CEO
Total			36.5	

Box 5: Environmental Management		Actual	Ideal	Computation Details
- Waste Management Program	4.5	*1	4.5	*1 Average spending for Y2006 (4.5M) and Y2007 (4.6M)
- Maintenance of Material Recovery Facility	1.2	*2	1.2	
Total			5.7	

Box 6: Industrial Development		Actual	Ideal	Computation Details
- City Cooperative Development Office	1.6	*1	1.6	*1 Average spending for Y2006 (P1.0M) and Y2007 (P2.2M) *2 Programs include insitutional development: P150,000, cooperative loans and assistance: P500,000, cooperative month celebration donations: P50,000, etc.
Total			1.6	

Box 7: Local Enterprises		Actual	Ideal	Computation Details
- Market Services	14.2		14.2	Annual budget of around P14.0M is all covered by Business Income (income from public market) and therefore there is no subsidy from the General Fund.
- Slaughter House	2.5		2.5	Annual budget of around P1.6M is all covered by Business Income (income from public market) and therefore there is no subsidy from the General Fund.
- Arcade	2.6		2.6	Annual budget of around P2.2M is all covered by Business Income (income from public market) and therefore there is no subsidy from the General Fund.
Total			19.3	

Summary Sheet for Municipal Level

Sectors	Sub-sectors	Expense Items	Remarks	Subtotal	Measurement Unit	Unit Cost	
GPS	General Public Services	Personal Services (P-S)	GPS covers the offices of Mayor, Vice Mayor, Sangguniang Bayan, Planning and Development, Budget, Assessor, Treasurer, Accountant, HRM, Civil Registrar, etc.	P23,362,326	Population 39,294	P416 (Fixed Cost P7,008,698)	
		MOOE					
		Capital Outlay (CO)					
	[Education]	Primary Education	Extra Teachers' Salary (PS)	This includes also an extra allowance paid to the teachers.	Total: P8,100,000 (see Box 1 for details)	i.e. Number of School-going age Children	Unit Cost per child
			Maintenance Cost of Classrooms				
			Construction of New Facilities				
		Secondary Education	Extra Teachers' Salary (PS)				
			Maintenance Cost of Classrooms				
		Others	Construction of New Facilities				
	Social Services (SC)	[Health]	RHU (Main Health Center/Barangay Health)	Ideal set-up is that there should be 1 Health Station for every Barangay. MOOE for Barangay Health Stations is under Barangays.	Total: P3,300,000 (see Box 2 for details)	Number of Poor Families 511	P6,457.9
			Personal Services				
			MOOE				
		District Hospitals	Capital Outlay				
			MOOE				
		Provincial/General Hospitals	Personal Services				
			MOOE				
			Capital Outlay				
		[Social Welfare]	Assistance to Rebel Returnees/Evacuees	Relief assistance to the needy during/in the aftermath of natural calamities/man-made disasters is included in this sector.	Total: P1,800,000 (see Box 3 for details)	Population 39,294	P45.8
			Relief Operations				
		Assistance to Socially Disadvantaged					
	[Low-cost Housing]	Day Care Centers/Kindergarten					
	[Sports/Recreation]	Park/Playground					
		Sports Facilities					
	[Population Development]						
	[Employment]						
	[Others]						
	[Agriculture/Fishery]	Municipal Agricultural Office	Duties and functions include Deployment of 1 Agriculturalist per	Total: P1,800,000 (see Box 3 for details)	Population 39,294	P45.8	
		Personal Services					
		MOOE					
		Capital Outlay					
		Provincial Agricultural Office					
		MOOE					
		Capital Outlay					
	[Infrastructure]	Roads/Bridges (R/B)					
		Maintenance of R/B					
		Construction of new R/B					
		Water Supply System (WSS)					
		Maintenance of WSS					
		Construction of new WSS					
		Drainage System (DS)					
		Maintenance of DS					

Economic Services (ES)		Total: P15,600,000 (see Box 4 for details)	Length of Road 28.58km	P545,836.2
Construction of new DS				
Maintenance of FC				
Construction of new FC				
Maintenance of IS				
Construction of new IS				
Maintenance of PB				
Construction of new PB				
Other items				
[Environmental Management]	Solid Waste Management			
	Maintenance of Dumpsites/MRFs			
	Construction of New Facilities			
	Operation of Garbage Collection			
	General Hygiene and Sanitation			
	Pollution Control			
	Forest Management			
	Other Items			
	CBFM			
[Transportation/Communication]	Transportation			
	Communication			
[Tourism]	Tourism Facilities			
	Tourism Development and Promotion			
[Investment/Industrial Dev't]	Investment Support			
	Industrial development			
[Local Enterprises]	Public Markets			
	Slaughter houses			
	Terminal for bus/jeepny			
[Others]				
	Waste Management Helpers and personnel at MRF are counted in as Engineering Office personnel.	Total: P2,600,000 (see Box 5 for details)	Population 39,294	P66.1
	Cooperative Development			
	Slaughter houses/Public Markets	Total: P5,000,000 (see Box 6 for details)	Population 39,294	P127.2

General Public Services at Municipality Level

Office	Position Title	Category of Human Resources	Standard Salary	Additional Compensation, Bonus, Life & Retirement Insurance Contributions, etc.	Standard Number	Sub-Total	Item	Sub-total	Item	Sub-total	
Total	25870229.18				134	19817971		6052257.98		0	
Sangguniang Bayan	Office of Sangguniang Bayan	Executive	255060	153036	11	4489056	Traveling Exp., etc.	314234			
		RE B	144840	86904	1	231744	Traveling Exp., etc.	16222			
								Communication Mobile	100000		
	Office of the Mayor	Municipal Mayor	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567		
								Office Supplies Expenses	500000		
								Telecommunication/Internet	100000		
								Confidential and Intelligence Expenses	720000		
								Aid to PLEB	15000		
								Aid to PNP	200000		
								Aid to DILG	25000		
(Management & Audit Analyst)	Supervising Admin. Ofc.(Management & Audit Analyst)	RE A	172512	103507	1	276019	Traveling Exp., etc.	19321			
		RE B	144840	86904	1	231744	Traveling Exp., etc.	16222			
	(Human Resources)	Admin. Officer	RE B	144840	86904	1	231744	Traveling Exp., etc.	16222		
	(Non-Permanent Positions)	Casual(Clerk, Volunteer Firefighter, Street Sweeper, Traffic Enforcer, etc.)	CE B	35100	21060	50	2808000	Traveling Exp., etc.	196560		
		Municipal Planning & Dev't. Coordinator	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567		
	Office of the Municipal Budget	Municipal Budget Officer	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567		
	Office of the Municipal Assessor	Mun. Assessor	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567		
								Seminar/Training fee	50000		
								Office Supplies Expenses	85000		
	Office of the Municipal Treasurer	Municipal Treasurer	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567		
	Admin. Officer	RE B	144840	86904	1	231744	Traveling Exp., etc.	16222			
	Revenue Collection	RE B	144840	86904	5		Traveling Exp., etc.	0			
	Casual Employee	CE B	35100	21060	12	673920	Traveling Exp., etc.	47174			
							Office Supplies Expenses	150000			
							Electricity Expenses	2500000			
Municipal Accountant							Accountable forms expenses	170000			
	Mun. Accountant	Executive	255060	153036	1	408096	Traveling Exp., etc.	28567			
	Admin. Asst.	RE B	144840	86904	1	231744	Traveling Exp., etc.	16222			

Municipal Mayor Office

Social Services/Economic Services at Municipality Level (million pesos)

Box 1: Health

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Municipal Health Office PS	2.4 *1	4.3 *2	*1 Average spending for Y2006 (P2.2M) and Y2007 (P2.5M) *2 P2.5M (Proposed Budget for Y2008) + P1.8M (additional 1 doctor, 1 nurse, 5 midwives, and 1 medical technologist to meet the standard medical staff (Currently there are 1 doctor, 1 nurse, 4 midwives, 2 sanitary inspectors, 1 dentist in the "Typical" municipality.)
- MOOE		3.3 *3	*3 This includes the following programs (ideal budget according to MHO): 1) Maternal & Child care program P0.99M, 2) Family Planning P1.91M; 3) Nutrition program P0.55M, 4) Expanded Program for Immunization P0.24M.
- CO		0.5 *4	*4 Assumption: Depreciation Period of 30 years for BHS, Construction cost of a new Barangay Health Station (BHS) is P700,000 per station. Depreciation Period of 10 years for Medical Equipment, Each BHS should be have the following basic equipments: 1) Stethoscope P3,500; 2) Baumanometer P6,500; 3) Nebulizer P6,000; 4) Detecto weighing scale P14,000; 5) Bathroomscale P700; 6) Medicine tray P6,000; 7) OB table P5,000; 8) Refrigerator P8,000; Total P49,700
			*4 Ideal annual=P700,000Mx16(number of barangays)/30(Depreciation period in years)+P49,700(number of barangays)x16/10(Depreciation period in years)
	<u>Total</u>	<u>8.1</u>	

Box 2: Social Welfare

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Municipal Social Welfare and Development Office PS	1.0 *1	1.2 *2	*1 Actual spending for Y2007 *2 Proposed Budget for Y2008
- Livelihood and Skills Training Center		0.2 *3	*3 Proposed Budget for Y2008
- Elderly/Senior Citizens	0.2	0.5 *4	*4 Medical Assistance: Actual Client (216), Target Clients (100), Needed Budget per Client (P1,000) Burial Assistance: Actual Client (600), Target Clients (500), Needed Budget per Client (P800) Ideal= Subtotal Medical Assistance+ Subtotal Burial Assistance
- Youth Development Program	0.1	0.3 *5	*5 Proposed Budget for Y2008
- Aid to Individuals in Crisis Situation *6	0.5	1.1 *7	*6 Clients include children in especially difficult circumstances (street children, neglected, abandoned, abused), physically disabled persons, disadvantaged women, and the other. *7 Actual Client (632), Target Clients (2,200), Needed Budget per Client (P500) Ideal= Target Clients (2,200)xNeeded Budget per Client (P1,000)=P1.1M
	<u>Total</u>	<u>3.3</u>	

Box 3: Agriculture

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Municipal Agriculturist PS	0.9 *1	1.4 *2	*1 Average spending for Y2006 (P0.86M) and Y2007 (P0.98M) *2 Additional 2 gardener/2 laborers for horticultural nursery and 2 gardener/2 laborers for demo farm (all @P6,000/month) are required.
- MOOE/CO	0.2 *3	0.4 *4	*3 Average spending for Y2006 (P0.20M) and Y2007 (P0.23M) *4 According to Municipal Agriculturist, the appropriation for the purchase of fertilizers, pesticides/herbicides, seeds/seedlings, and planting materials (mulch, trellises, etc.) should be doubled.
	<u>Total</u>	<u>1.8</u>	

Box 4: Infrastructure

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Municipal Engineering Office PS	1.4 *1	1.4	*1 Average spending for Y2006 (0.93M) and Y2007 (1.83M)
- MOOE	0.2 *2		*2 Average spending for Y2006 (P0.2M) and Y2007 (P0.2M)
- Road/Bridges	4.0 *3	4.0 *3	*3 Estimate made by Executive Administrator
- Public Buildings *6	0.2 *4	0.2 *4	*4 Estimate made by Executive Administrator
- Water Supply / Flood Control	0.2	0.2	*5 Estimate made by Executive Administrator
- Others *7	1.1		*8 This includes Improvement/maintenance of Public Cemetery and Livelihood & Skills Training Center.
- CO			
- Road/Bridges	8.0 *5	8.0 *5	*4 Estimate made by Executive Administrator
- Public Buildings	0.4 *13	0.4 *14	*15 This includes construction of drainage system (P0.26M), canal lining (P0.5M) and canal clover (P0.3M).
- Water Supply / Flood Control *15	0.3 *16	0.3 *17	*16 Average spending for Y2006 (P0.4M) and Y2007 (P0.4M) *17 Estimate made by CEO
			*8 This includes Improvement/maintenance of Public Cemetery and Livelihood & Skills Training Center.
	<u>Total</u>	<u>15.6</u>	

Box 5: Environmental Management

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Waste Management Program	2.2 *1	2.2	*1 Average spending for Y2006 (2.3M) and Y2007 (2.1M)
- Maintenance of Material Recovery Facility	0.4	0.4	
	<u>Total</u>	<u>2.6</u>	

Box 6: Local Enterprises

	<u>Actual</u>	<u>Ideal</u>	<u>Computation Details</u>
- Market Services	4.2 *1	5.0 *2	*1 Average spending for Y2006 (3.64M) and Y2007 (4.78M) *2 Proposed Budget for Y2008
	<u>Total</u>	<u>5.0</u>	

LIST OF RESPONDENTS WHO PARTICIPATED IN THE PERCEPTION SURVEY: CY 2007

Region	LGU					Respondents	Position/ Designation
	Serial No.	Name	Geo Code	Income Classification of LGU	Population & Land Area Size of LGU		
I	1	Province of Pangasinan	015500000	1st	BB	Benita M. Pizarro	PPDO-OIC
	2	Mangaldan	015527000	1st	BS	Herminio A. Romero	Mayor
	3	Dagupan City	015518000	1st	SS	Alipio Fernandez, Jr.	Mayor
	4	Sta. Barbara	015538000	1st	BS	Benigno L. Cruz	MPDO
	5	Binalonan	015512000	3rd	BS	Elizabeth B. Aquino	MPDO
	6	Binmaley	015513000	2nd	BS	Jaime V. Fernandez	Budget Officer
	7	Manaoag	015525000	3rd	BS	Napoleon Sales	Mayor
	8	San Fabian	015533000	2nd	BS	Sara Rusela U. Lazo	MPDO
	9	San Jacinto	015534000	3rd	BS	Virgilio S. de Guzman	MPDO
	10	San Manuel	015535000	2nd	BS	Debby Catherine C. Segui	MPDO
II		Province of Cagayan	021500000				
	11	Peñablanca	021519000	1st	BB	Norbert T. Quizzagan	Administrator
	12	Aparri	021505000	1st	BB	Conrado A. Gorospe	Budget Officer
	13	Enrile	021512000	4th	BB	Loreto Matic	Budget Officer
	14	Piat	021520000	4th	SB	Rabdolph Maguigad	MPDO
	15	Sto. Niño	021526000	3rd	SB	Avelino dela Cruz	HRMO
	16	Amulung	021504000	3rd	BB	Pacita N. de Leon	Mayor
17	Iguig	021515000	4th	SS	Ferdinand Trinidad	Mayor	
III	18	Province of Bulacan (CS)	031400000	1st	BS	Gladys Sta. Rita	Administrator
	19	Bocaue	031404000	1st	BS	Jose Rexie Cruz	MPDO & Dept Heads
	20	Malolos City (CS)	031410000	1st	BS	Gaudencio A. Carlos	CPDO & Dept Heads
	21	Marilao	031411000	1st	BS	Hermenegildo Bautista	Administrator & Dept Heads
	22	Plaridel	031417000	1st	BS	Hon. Anastacia Vistan	Mayor & Dept Heads
	23	Bulacan	031405000	2nd	BS	Reynaldo Gloria	MPDO
	24	Balagtas	031402000	1st	BS	Mr. Diosdado Jose	MPDO & Dept Heads
	25	Guiguinto	031408000	1st	BS	May Roque	Administrator & Dept Heads
	26	San Jose del Monte (CS)	031420000	1st	BS	Regina delos Reyes	CPDO & Dept Heads
	27	Obando (CS)	031414000	2nd	BS	Hon. Orencio E. Gabriel	Mayor & Dept Heads
		Province of Tarlac	036900000				
	28	Capas	036904000	1st	BB	Reynaldo Catacutan	Mayor/Administrator
	29	Gerona	036906000	2nd	BS	Dennis Norman Tanedo-Go	Mayor
	30	Moncada	036909000	2nd	BS	Benito Espino Aquino	Mayor/MPDC
	31	Bamban	036902000	3rd	BB	Leonardo Anunciacion	Mayor
	32	Anao	036901000	5th	SS	Edgardo Felipe	Mayor
	33	Pura	036911000	5th	SS	Wilfredo Sawit/MTQ/APA	Mayor
	34	Paniqui	036910000	1st	BS	Miguel Rivilla	Mayor
	35	San Manuel	036914000	5th	SS	Manuel Barit	MPDO
		Province of Pampanga	035400000				
	36	Guagua	035407000	1st	BS	Isaias Panganiban Jr.	Administrator
	37	Lubao	035408000	1st	BB	Engr. Danilo Aquino	MPDO
	38	Bacolor	035404000	4th	SS	Gloria Cruz/NG/DS/LS	MPDO/Adm./BO/Treas
	Province of Bataan	030800000					
39	Dinalupihan	030804000	2nd	BS	Joel Jaime Payumo	Mayor	
40	Orani	030809000	1st	BS	Nasir Ocampo/Pepito S	MPDO/Accountant	
41	Hermosa	030805000	2nd	BB	Tomas Sotto/CS/Ma.TS	Agriculturist/SWDO/Act.	
42	Abucay	030801000	3rd	BS	Adelaida Cagang	Budget Officer	
43	Samal	030812000	4th	BS	Rolando Tigas	Mayor	
	CAR						

CAR	44	Itoyon	141106000	1st	BB	Mario W. Godio	Mayor
	45	La Trinidad	141110000	1st	BS	Artemio A. Galwan	Mayor
	46	Tuba	141113000	2nd	BB	Florencio V. Bentrez	Mayor
	47	Atok	141101000	4th	SB	Concepcion D. Balao	Mayor
	48	Sablan	141112000	5th	SS	Nicomedes L. Caliging	MPDO
	49	Tublay	141114000	5th	SS	Ruben C. Paoad	Mayor
IV-A		Province of Laguna	043400000				
	50	Los Baños	043411000	1st	BS	Genoveva B. Poyaoan	Budget Officer
	51	Sta. Cruz	043426000	1st	BS	Darryl Alagon	Administrator
	52	Bay	043402000	3rd	BS	Ruby Coronado	Treasurer
	53	Pangil	043421000	4th	SS	Gloria Arenal	Budget Officer
	54	Lumban	043413000	4th	SS	Madonna Ferrer	Budget Officer
	55	Paete	043418000	4th	SS	Archangel Tolentino/Menchi Española	Administrator/Budget Officer
	56	Pagsanjan	043419000	4th	BS	Adolfo Guan	MPDO
	57	Pila	043422000	4th	BS	Cecilia N. Oganía	Budget Officer
	58	Pakil	043420000	5th	SS	Cecilia Balita	Budget Officer
		Province of Batangas	041000000				
	59	Balayan	041003000	1st	BS	Romulo I. Perez	Administrator
	60	Calaca	041007000	1st	BS	Ruperto P. Noche Jr.	Administrator
	61	Nasugbu	041019000	1st	BB	Antonio A. Barcelon	Mayor
	62	Sto. Tomas	041028000	1st	BS	Reynario C. Carpio	MPDO-OIC
	63	Lemery	041012000	2nd	BS	Oscar de Joya	Administrator-OIC
	64	Laurel	041011000	4th	BS	Flaviano Pangilinan	Administrator
	65	Lian	041013000	4th	BS	Osita P. Vergara	Mayor
	66	Talisay	041030000	4th	BS	Florencio M. Manimtim Jr.	Mayor
	67	Tuy	041034000	4th	BS	Narciso V. Mulingbayan	MPDO
		Province of Cavite	042100000				
	68	Bacoor	042103000	1st	BS	Elvinia S. Guerrero	Budget Officer
	69	Dasmariñas	042106000	1st	BS	Jenny A. Barzaga	Mayor
	70	Imus	042109000	1st	BB	Engr. Rodol Pelaez	MPDO
	71	Kawit	042111000	2nd	BS	Reynaldo B. Aguinaldo	Mayor
	72	Rosario	042117000	1st	BS	Jose M. Ricafrente	Mayor
	73	Tanza	042120000	1st	BS	Ma. Elena A. Pulido and Corazon C. Tahimik	Administrator-OIC and MPDC
74	Naic	042115000	1st	BS	Efren C. Nazareno	Mayor	
75	Indang	042110000	3rd	BS	Bienvenido V. Dimeró	Mayor	
76	Noveleta	042116000	3rd	BS	Enrico M. Alvarez	Mayor	
IV-B	77	Province of Maridúque	174000000	4th	SS		
	78	Mogpog	174004000	4th	BS	Roberto del Prado	MPDO
	79	Boac	174001000	2nd	BB	Meynardo Solomon	Mayor
	80	Sta. Cruz	174005000	1st	BB	Procopio Nava	Administrator
	81	Buenavista	174002000	4th	SS	Ranel Castillo	MPDO
	82	Gasán	174003000	4th	BS	Vicky Lim	Mayor
	83	Torrijos	174006000	4th	BB	Gil Briones	Mayor
	84	Province of Palawan	175300000	1st	BB		
	85	Puerto Princesa City	175316000	HUC	BB	Atty. Agustin Rocomora	Administrator
	86	Narra	175315000	1st	BB	Clarito D. Demaala Jr.	Mayor
	87	Aborlan	175301000	2nd	SB	Celsa B. Adier	Mayor
	88	Sofronio Española	175324000	4th	BB	Marsito A. Acóy	Mayor
NCR		National Capital Region					
	89	Quezon City	137405000	HUC	BS	Sonny Belmonte	Mayor
		Province of Iloilo	063000000				
	90	Oton	063034000	2nd	BS	Vicente Flores	Mayor
	91	Miag-ao	063030000	3rd	BB	Julietta Flores	Mayor
	92	Sta. Barbara	063043000	3rd	BS	Isabelo Maquino	Mayor
	93	Cabatúan	063012000	3rd	BS	Ramon Yee	Mayor
	94	Guimbal	063020000	4th	BS	Christine Garin	Mayor
	95	Leganes	063026000	4th	SS	Adolfo Jaen	Mayor
	96	Pavia	063036000	3rd	BS	Arcadio Gorriceta	Mayor
	97	Tigbauan	063045000	3rd	BS	Wendell Tamorete	Administrator-Actg
	98	Zarraga	063047000	4th	SS	Federico Supapo	Administrator

VI		Province of Negros Oriental	064500000					
	99	Bais City	074604000	2nd	SB	Ma. Angeles Socorro Banogon	CPDO	
	100	Siaton	074619000	2nd	BB	Vincent Emil T. Arbolado	Mayor	
	101	Dumaguete City	074610000	2nd	SS	Dominador V. Dumalag Jr.	Administrator	
	102	Manjuyod	074615000	3rd	BB	Danilo F. Cadawo	MPDO	
	103	Valencia	074623000	1st	SB	Earl T. Tale	Administrator	
	104	Bacong	074603000	4th	SS	Vicente D. Alcoriza	MPDO	
	105	Dauin	074609000	4th	SS	Rodrigo A. Alanano	Mayor	
	106	Sibulan	074620000	4th	BB	Antonio D. Renacia	Mayor	
VII	107	Zamboangita	074625000	4th	SS	Kit Marc B. Adanza	Mayor	
	108	Amlan	074601000	5th	SS	Bentham P. De la Cruz	Mayor	
	109	Province of Siquijor	076100000	4th	SS	Gladys Estrellada	PPDO	
	110	Siquijor	076106000	4th	SS	Richard C. Quezon	Mayor	
	111	Larena	076102000	2nd	SS	Gold L. Calibo	Mayor	
	112	Lazi	076103000	4th	SS	Orphey Fua	Mayor	
	113	Maria	076104000	5th	SS	Rebecca B. Padayhag	Mayor	
	114	San Juan	076105000	5th	SS	Edwin M. Quimno	Mayor	
	115	Enrique Villanueva	076101000	5th	SS	Ellery Clint Orquillas	Mayor	
	116	Province of Cebu (CS)	072200000	1st	BB	Adolfo V. Quinogan	PPDO	
	117	Cebu City (CS)	072217000	HUC	BB	Paul Villarete	CPDO	
	118	Consolacion	072219000	2nd	BB	Salome I. Palang	MPDO	
	119	Minglanilla	072232000	2nd	BS	Eduardo Ma. C. Selma	Mayor	
	120	Liloan	072227000	3rd	BS	Vincent Franco D. Franco	Mayor	
	121	San Fernando	072241000	3rd	BS	Lakambini G. Reluya	Mayor	
	VIII	122	Catmon	072216000	4th	SS	Joel L. Molit	Administrator
		123	Compostela	072218000	2nd	BS	Ritchie Wagas	Mayor
124		Sibonga	072246000	4th	BB	Gamaliel B. Lumapas	Administrator	
125		Sogod	072247000	4th	BS	Thaddeus Dutente Durano	Mayor	
		Province of Leyte	083700000					
126		Burauen	083710000	2nd	BB	Hon. Fe Renomeron	Mayor	
127		Carigara	083715000	3rd	BS	Myla Aguilar	Administrator	
128		Palo	083739000	3rd	BB	Hon. Teodoro Sevilla	Mayor	
VIII	129	Alangalang	083702000	4th	BB	Hon. Loreto Yu	Mayor	
	130	Capoocan	083714000	4th	BB	Hon. Federico Carolina Sr.	Mayor	
	131	Dagami	083717000	4th	BB	Hon. Esmeralda Ortega	Mayor	
	132	Jaro	083723000	4th	BB	Hon. Rolando Celebre	Mayor	
	133	Pastrana	083741000	5th	SS	Hon. Ernesto Martillo	Mayor	
	134	Sta. Fe	083744000	5th	SS	Hon. Melchor Quemado	Mayor	
	135	Province of Camiguin	101800000	5th	SS	Hon. Jurdin Jesus M. Romualdo	Governor	
X	136	Mambajao	101804000	3rd	BS	Hon. James A. Ederango	Vice-Mayor	
	137	Catarman	101801000	5th	SS	Mr. Arturieto P. Ramigoso	MPDO	
	138	Mahinog	101803000	5th	SS	Hon. Alex R. Jajalla	Mayor	
	139	Sagay	101805000	5th	SS	Engr. Alex C. Dagaraga	MPDO	
	140	Guinsiliban	101802000	6th	SS	Mr. Leodegario L. Abecia	Councilor (OIC, Mayor)	
		Province of Misamis Occidental	104200000					
	141	Aloran	104201000	4th	SS	Hon. Jimmy Regalado	Mayor	
	142	Clarín	104205000	4th	BS	Mr. Renato Arnold Fuentes	Administrator	
	143	Jimenez	104207000	4th	SS	Ms. Leni Lim	Accountant	
	144	Lopez Jaena	104208000	4th	SS	Ms. Felma Maghinay/Mr. Homer Lariba	Administrator/ MPDC	
145	Plaridel	104212000	4th	BS	Ms. Agnes Villanueva	Vice Mayor		
146	Tudela	104216000	4th	SS	Hon. Estela Obut	Mayor		
147	Panaon	104211000	5th	SS	Hon. Roasan Marie Palayga (1st term)	Mayor		

CARAGA		Province of Agusan del Norte	160200000				
	148	Cabadbaran	160201000	2nd	BB	Ms. Marlyn G. Gica	Budget Officer
	149	Nasipit	160209000	3rd	BB	Ms. Luzviminda L. Lagura	Budget Officer
	150	Carmen	160204000	4th	SB	Mr. Romeo Gumadlas	Budget Officer
	151	Jabonga	160205000	4th	SB	Mr. Dioscorro P. Buco	Budget Officer
	152	Magallanes	160208000	4th	SS	Ms. Josefa B. Pulluan	Budget Officer
	153	Kitcharo	160206000	4th	SB	Ms. Gina R. Concon	Budget Officer
	154	Tubay	160212000	5th	SS	Mr. Jerry M. Martinez	Accountant
XI		Province of Davao del Norte	112300000				
	155	Kapalong	112305000	1st	BB	Hon. Edgardo Timbol	Mayor
	156	Sto. Tomas	112318000	1st	BB	Mr. Medel G. Subiri	MPDO
	157	Carmen	112303000	2nd	BB	Hon. Marcelino A. Perandos	Mayor
	158	Braulio E. Dujali	112323000	5th	SS	Hon. Lolita A. Moral	Mayor
	159	Island Garden City of Samal	112317000	5th	SB	Mr. Rene E. Embrona	Administrator
		Province of Ccompostela Valley	118200000				
	160	Nabunturan	118209000	1st	BB	Mr. Freddie D. Canonica	MPDO
	161	Mawab	118206000	3rd	BB	Ms. Nelma A. Flores	Budget Officer
	162	Province of Davao del Sur	112400000	1st	BB	Ms. Isabel Camocamo, Evangeline Abaziro, Rosalinda Quintana	Planning officers
	163	Davao City	112402000	HUC	BB	Atty. Wendel Avisado	Administrator
	164	Sta. Maria	112402000	3rd	BB	Atty. Chona Leah M. Cabanero	Administrator
	165	Bansalan (CS)	112401000	2nd	BB	Ms. Consuelo Parang	MPDO
	166	Hagonoy	112404000	3rd	BS	Retired Gen. Ireneo Calida	Mayor
167	Malita	112409000	1st	BB	Mr. Joseph Bautista	Mayor	
168	Padada (CS)	112411000	3rd	SS	Mr. Leonardo U. Pillerin	MPDO	

**SUGGESTED PERCENTAGE SHARE OF EACH LGU CATEGORY OF RESPONDENTS
WHO DO NOT AGREE WITH PRESENT SHARING FORMULA
BY LEVEL OF LGU & SIZE OF POPULATION & LAND AREA: 2007**

Particulars	Province (23%)	Cities (23%)	Municipalities (34%)	Barangays (20%)	Number
Provinces					
BB	25%	21%	34%	20%	2
	30%	16%	34%	20%	1
BS	25%	21%	34%	20%	1
SS	30%	16%	34%	20%	1
	30%	19%	31%	20%	1
Cities					
BB	20%	20%	20%	40%	1
BS	20%	30%	34%	16%	1
	20%	23%	37%	20%	1
SB	20%	26%	34%	20%	1
Municipalities					
BB	20%	20%	40%	20%	5
	20%	23%	37%	20%	4
	23%	17%	40%	20%	2
	15%	15%	50%	20%	1
	23%	7%	50%	20%	1
	20%	15%	45%	20%	1
	13%	18%	44%	25%	1
	23%	23%	40%	14%	1
	18%	22%	40%	20%	1
	21%	21%	40%	18%	1
	15%	20%	40%	25%	1
	18%	18%	40%	24%	1
	17.5%	17.5%	40%	25%	1
	15%	15%	40%	30%	1
	25%	15%	40%	25%	1
	25%	10%	40%	25%	1
	23%	18%	39%	20%	1
	23%	20%	37%	20%	1
	20%	20%	37%	23%	1
	20%	25%	35%	20%	1
BS	20%	20%	40%	20%	19
	15%	15%	50%	20%	7
	15%	15%	45%	25%	2
	23%	15%	42%	20%	2
	20%	10%	50%	20%	2
		28%	52%	20%	1
	15%	25%	40%	20%	1
	13%	23%	44%	20%	1
	20%	23%	37%	20%	1
	20%	23%	34%	23%	1
	15%	20%	50%	15%	1
	18%	20%	42%	20%	1
	11.5%	20%	40.5%	28%	1
	23%	20%	40%	17%	1
	23%	20%	37%	20%	1
	17%	18%	45%	20%	1
	20%	18%	40%	22%	1
	23%	18%	39%	20%	1
	20%	15%	50%	15%	1

	25%	15%	40%	20%	1
	18%	12%	45%	25%	1
	10%	10%	60%	20%	1
	15%	10%	45%	30%	1
	10%	10%	40%	40%	1
	23%		50%	27%	1
SB	20%	20%	40%	20%	5
	20%	15%	45%	20%	1
	18%	17%	45%	20%	1
SS	20%	20%	40%	20%	11
	15%	15%	50%	20%	4
	10%	10%	50%	30%	4
	20%	20%	38%	22%	2
	18%	23%	39%	20%	1
	20%	20%	35%	25%	1
	20%	18%	40%	22%	1
	18%	18%	39%	25%	1
	10%	16%	44%	30%	1
	25%	15%	40%	20%	1
	23%	15%	39%	23%	1
	15%	15%	40%	30%	1
	10%	15%	45%	30%	1
	25%	10%	40%	25%	1
	23%	10%	47%	20%	1
	20%	8%	50%	22%	1

BB- Big population & big land area
BS- Big population & small land area
SB- Small population & big land area
SS- Small population & small land area

**SUGGESTED FACTORS AND WEIGHTS IN DETERMINING ALLOCATION OF EACH LGU
BY TYPE OF RESPONDENTS: 2007**

Particulars	Population	Land Area	Equal Sharing	Service Delivery Performance	Poverty Incidence	Ratio of Own-sourced Revenue to Total Revenue	Municipal Water	Population Density	Others, pls specify
Province									
BB	50%	25%	15%						Cost of Devolved Services: 10.0%
	50%		20%		5%				25% LA + water
	40%	15%	20%				15%		10.0%
SS	20%	20%	35%						Income class- 25%
	35%	25%	30%				10%		
Cities									
BB	60%	25%	15%						
BS	40%	20%	25%				15%		
	50%	10%	25%		15%				
SB	40%	15%	15%		15%		15%		
Municipalities									
BB	60%	10%		10%		10%	10%		
	60%	20%	20%						
	60%	15%	15%						Income classificatio - 10%
	60%	20%	20%						
	55%	25%	20%						
	50%	15%	25%		10%				
	50%	25%	17%		8%				
	50%	30%	20%						
	50%	25%	10%	10%	5%				
	50%	25%	25%						
	50%		30%						20% LA + water
	50%	15%	25%			5%			Income class- 5%
	50%	10%	10%		20%		10%		
	50%	35%	15%						
	50%	20%	20%						Devolution - 10.0%
	45%	30%	25%						
	40%	25%	25%				10%		
	40%	20%	15%	10%	5%	5%		5%	
	40%	20%	20%	5%	10%	5%			
	35%	35%	20%		5%		5%		
	30%	25%	25%				10%	10%	
	25%	25%	25%		12.5%	12.5%			
	25%	25%	25%		25%				
	25%		25%				25%		25%
	25%	25%	10%	10%	10%		10%	10%	
	25%	20%	20%		15%		10%		10.0%
	10%	15%	15%	15%	15%	15%		15%	
	7%	7%	7%	7%	50%	24%			
BS	75%	13%	13%						
	70%	15%	15%						
	70%	30%							
	60%	10%	15%		15%				
	60%	20%		5%			5%		10%
	60%	20%			5%	10%		5%	
	55%	5%	30%		5%	5%			
	50%	25%	25%						
	50%	10%	20%		10%			10%	
	50%	25%	15%		10%				
	50%	25%	15%						10%
	50%	25%	15%				10%		
	50%	20%	20%						10%
	50%	20%		20%	10%				
	50%	20%	15%	10%	5%				

	45%				25%				30% LA + water
	40%		15%		10%			35%	
	40%	15%	25%	5%	5%	5%		5%	
	40%	20%	20%						20%
	40%	20%	20%	10%					10%
	40%	30%	30%						
	40%	30%	30%						
	40%	30%	30%						
	40%		25%			25%		10%	
	40%	20%	15%		15%	5%		5%	
	40%	20%	25%	5%		5%	5%		
	40%	25%	25%				10%		
	30%	25%	25%		10%				Per capita income - 10%
	25%			25%	25%			25%	
	25%	15%		20%	10%	5%			25%
	25%	25%	25%		25%				
	25%	25%	50%						
	20%	25%	25%						Geographical problem, e.g. perennial flooding -30%
	20%	20%	20%		20%			20%	
	10%	10%		30%	50%				
	5%	5%	5%	20%	20%	25%	20%		
			100%						
		20%	20%		25%	10%		25%	
		60%	5%		10%	15%	10%		
			80%	8%		6%	6%		
			40%	30%	30%				
SB	50%	15%	25%	5%	5%				
	45%	20%	35%						
	30%	25%	25%		20%				
	25%	25%	40%	5%	5%				
SS	60%	20%	20%						
	50%	20%	30%						
	50%	10%	20%		20%				
	50%	15%	25%		10%				
	40%	30%	30%						
	40%		30%						30% LA + water
	40%	20%	10%		20%		10%		
	40%	25%	5%		5%	15%	5%		5.0%
	40%	20%		20%	20%				
	40%	25%	25%		10%				
	25%	25%	25%	15%	10%				
	25%	35%	5%	15%	15%			5%	
	25%	25%	25%		25%				
	25%	25%	50%						*ES based on IC
	25%		50%		10%		15%		
	25%	25%	25%		25%				
	25%	25%	25%				25%		
	25%	40%	10%	5%	10%	5%	5%		
	25%	20%	25%		10%	10%	10%		
	25%	25%	25%				25%		
	25%	50%	25%						
	20%	20%	40%	10%	10%				
	20%		50%			10%			20% LA + water
	20%	30%	30%				20%		
	20%	10%	40%		10%	10%	10%		
	20%	25%	25%		30%				
	15%	10%	35%		25%		15%		
	15%		25%		50%			10%	
	10%	5%	15%	25%		15%		30%	
	10%	20%	20%		25%	25%			
	10%	10%	50%		10%	10%	10%		

BB- Big population & big land area

BS- Big population & small land area

SB- Small population & big land area

SS- Small population & small land area

**EXPLANATIONS OF RESPONDENTS WHO DO NOT AGREE THAT 20% OF THE IRA
SHOULD BE UTILIZED SOLELY FOR INVESTMENT AND CAPITAL EXPENDITURE
BY LEVEL OF LGU: 2007**

Name of LGU	Explanations
Province	Should include purchase of equipment and maintenance of heavy equipment.
City	Scholarship and other education-related programs should be categorized as development projects.
	There may be social devt or economic devt projects which are not categorized as capital investment projects.
Municipality	Should also be used for capability building programs of the LGU
	Have also to address health services and social services
	Communication equipment should be allowed to be funded put of the 20% of the IRA
	There is a need also to allocate for personal services expenditures
	IRA should also be utilized for P.S. and service oriented expenditures
	IRA should also be utilized for social services
	Limited funds eats up other funds for other purposes
	Capability building programs should be funded out of the 20% DF
	It will defeat the purpose of development; it will sacrifice services
	20% only resource to respond to various community projects; many services will be sacrificed
	Will affect basic services
	Services fund
	For services
	Limited fund for basic services
	Consider other activities to solve/80% not enough to augment expenses (PPAs); should not be specified and not limited to that provision
	Should include Capability-building
	Training-capability building
	MOOE
	Maintenance of peace (gasoline, cars, food of police)
	MOOE/Should be given prerogative in terms of programming depending on the need of the LGUs
	HES, tourism development
	Capability building and MOOE
	To include capability building
	There are many things that need funding 2. Maintains existing facilities 3. lgu should be given the freedom to spend their bduget as lig as it is between the scope of development project.
	Should be the discretion of the LGU
	The LCE should have liberty to identify its own priorities
	Burden to next administration
	20% DF is not enough
	Part of the IRA should also be allocated to implement other projects.
	Balance the share with other needs of the LGU.
	The use of IRA may include human resource development
	Development should be defined according to its parameters. The quality of life of the people is more important than infrastructure.
	Continuity of projects as prioritized by LCE
	There are provisions for other services (i.e. P and O) that should be funded out of the 20% DF
	Restrictive- contrary to local autonomy
	Could be used to cover PS/MOOE for effective service delivery.
	Could be used for purchase of medicines
	Could be used for capability building, livelihood projects
	Expand coverage to include social services.

	Should cover their expense in PS/MOOE; purchase of medicine
	It limits the flexibility of fund utilization; could be used as aid to barangays
	Budget would not be enough to finance basic services.
	Should consider all development sectors
	Local sources can not solely finance delivery of basic services
	Income of the municipality would not be enough to cater to the delivery of basic services.
	Income of the municipality would not be enough to cater to the delivery of basic services.
	Should consider all development projects/activities
	Maintenance of infra (e.g. public markets) to cover anything economic in nature.
	Should include capability building programs
	Purchase of medicines
	Should include PS
	To include PS
	Not enough
	Subject of abuse and mostly ghost projects. Guidelines should be provided.
	20.0% of the IRA can also be utilized for infrastructure (10.0%) and the remaining percentage can be optional

Metro Manila (Quezon)

ワークショップ参加者リスト

LGU Officials		Title and City
1	Enrico R. Echiverri	Mayor, City Hall, Caloocan City
2	Vergel A. Aguilar	Mayor, City Hall, Las Pinas City
3	Jejomar C. Binay	Mayor, City Hall, Makati City
4	Canuto S. Oreta	Mayor, City Hall, Malabon City
5	Benjamin C. Abalos, Jr.	Mayor, City Hall, Mandaluyong City
6	Alfredo S. Lim	Mayor, City Hall, City of Manila
7	Maria Lourdes C. Fernando	Mayor, City Hall, Marikina City
8	Aldrin I. San Pedro	Mayor, City Hall, Muntinlupa City
9	Tobias M. Tiangco	Mayor, City Hall, Navotas City
10	Florencio M. Bernabe, Jr.	Mayor, City Hall, Paranaque City
11	Wenceslao B. Trinidad	Mayor, City Hall, Pasay City
12	Robert C. Eusebio	Mayor, City Hall, Pasig City
13	Feliciano R. Belmonte, Jr.	Mayor, City Hall, Quezon City
14	Joseph Victor G. Ejercito	Mayor, City Hall, San Juan City
15	Sigfrido R. Tinga	Mayor, City Hall, City of Taguig
16	Sherwin T. Gatchalian	Mayor, City Hall, Valenzuela City
17	Jaime C. Medina	Mayor, Municipality of Pateros
18	Jose Rafael E. Diaz	Mayor, Municipality of San Mateo
19	Rafael Tanjautco	Mayor, Municipality of Tanay
20	George Ricardo R. Gacula	Mayor, Municipality of Taytay
21	Rodel N. dela Cruz	Mayor, Municipality of Teresa
	Guillermo DL. Acero	Mayor, Municipality of Siniloan
22	Victor Sumulong	Mayor, City of Antipolo
23	Bernardo S. Paredes	Mayor, Cavite City
24	Abraham N. Tolentino	Mayor, Tagaytay City
25	Arlene A. Nazareno	Mayor, Sta. Rosa City
26	Danilo Domingo	Mayor, Malolos City
27	Oscar L. Gozos	Mayor, Lipa City
LGU Leagues		
27	Atty. Monina Camacho	Executive Director, Union Local Authorities of the Philippines
28	Loreto Leo S. Ocampos	President, League of Provinces of the Philippines
29	Mr. Alex Villano	Executive Director League of Provinces of the Philippines
30	Hon. Benjamin Dc. Abalos Jr.	President, League of Cities of the Philippines, LCP Bldg., 1278 Estrada cor Lemery Sts., Malate, Manila
31	Hon. Ramon N. Guico Jr	President, League of Municipalities of the Philippines, 2nd Flo0r LMP Building 259 Ermin Garcia St., Cubao, Quezon City
	Ricojudge Janvier M. Echiverri	President, Liga ng Mga Barangay
Government		
	DILG	
	Dir. Rolando M. Acosta	Director, BLGS
	Exec.Dir. Presentacion R. Montesa	Executive Director, BLGF
	Dir. Lina Isorena	Executive Director, NTRC
	Dir. John M. Castaneda	Director, NBOO
	Dir. Paisal O. Abutazil	Director, OPDS
	Dir. Manuel Q. Gotis	Director, BLGD
	Dir. Jose Arnold M. Tan	Director, BLGF
	Ms. Alice Agnes Trinidad	Chief Budget and Management Specialist and OIC, AO, RD II
	Mr. Joel Tupaz	DBM - ROCS
	Mr Orlando R. Garcia	DBM - Q.C.
	Mr. Redencion M. Ignacio	NSCB
	Ms. Gina Perido	NSO
	Mr. Juan Miralles	NSCB
	Mr. Rolando Pablo	DENR-LMB
	Ms. Lensy F. Bunuen	DENR-LMB
	DILG Regional Director	
32	Roberto C. Abejero	Regional Director, Region 4A
33	Rolando L. Rafael	Regional Director, Region 4B

LGU Officials		Title and City
	DOF	
	Gil Beltran	Undersecretary - DOF
	Roberto B. Tan	Undersecretary - DOF
	Dir. Ma. Lourdes B. Recente	Dir. - Research & Information Office
	Stela Montejo - Chief	
	BLGF	
	Exec.Dir. Presentacion R. Montesa	Executive Director
	Deputy Dir. Jose Arnold Tan	Dir. LI Policy Enforcement Office
	Pamela Quizon	In-charge office - Local Revenue Enforcement Examination Division
	DBM	
	Carmencita Delantar	Director IV - Regional Operations and Coordination Service
	Dir. Lando Garcia	Regional Director, DBM Reg. 4-B
	Laura Pascua	Undersecretary
	NEDA	
	Augusto B. Santos	Deputy Director General, Regional Development Office
	Margarita R. Songco (Alternate)	Deputy Director General, National Development
	Rolando G. Tungpalan	Asst. Dir. - General
	Marcelina E. Bacani	Asst. Dir. - General
	PIDS	
	Dir. Gilberto M. Llanto, Ph. D.	Research Fellow II
	Dr. Rosario G. Manasan, Ph. D.	Research Fellow II
		Research Institute for Development Studies, NEDA sa Makati Bldg., 106 Amorsolo St., Legaspi Village, Makati City
Donor/ Cooperating Agencies		
	WB	
	Mr. Bert Hofman	Country Director, WB, 23rd/F Taipan Palace, Emerald Ave., Ortigas Center, Pasig City
	ADB	
	Tom Crouch	Country Director
	Joven Balbosa	Country Officer
	Tariq Niazi	Public Resource Management Specialist Governance, Finance & Trade Div.
	Florian Steiberg	Urban Dev't. Specialist
	AUSAID	
	Patricia Ludowyk	First Secretary - Dev't. Cooperation Australian Embassy
	Rosa Antes	Program Officer - Dev't. Cooperation Section Australian Embassy-Manila
	USAID	
	Christian Hulgen	Chief, Office of Economic Development & Governance, USAID
	Steve Edminster	Governance Officer, Office of Economic Development & Governance, USAID
	CIDA	
	Ms Frances Taner	First Secretary of Development and Acting Head of Aid
34	Ofie Templo	Consultant
	European Commission	
	Emily Mercado	Programme Officer, Operation Section, Delegation of European Commission on the Phil.
	German Technical Cooperation	
	Herwig Mayer	Programme Adviser, GTZ-Decentralization Programme GTZ
	United Nations Agencies	
35	Emmanuel Buendia	Manager, United Nations Development Programmes (UNDP)
36	Willy Nuqui	Chief, Local Policy & International Dev't. Section, United Nations Children's Fund
	Japan International Cooperation Agency	
	Mr. Katsuki Morihara	Representative, JICA, Tokyo Headquarters
		Japan International Cooperation Agency
		40th Floor, Yuchengo Tower, RCBC Plaza,
		6819 Ayala Avenue, Makati City
	Mr. Masayuki Takahashi	Representative, JICA, Philippine Headquarters
		Japan International Cooperation Agency
		40th Floor, Yuchengo Tower, RCBC Plaza,
		6819 Ayala Avenue, Makati City

LGU Officials		Title and City
	LOGODEF	
37	Mr. Gaudioso C. Sosmena, Jr	Local Government Development Foundation Suites 333-334, Secretariat Bldg., PICC, CCP Complex 1307 Roxas Blvd, 1000 Manila
		Dr. Mariano J. Guillermo Board Member of Trustee
	BLGS	
38	Rolando N. Acosta	Director
39	Ms. Florida Dijan	DILG, IV-A
39	Ms. Vivian P. Suansing	Division Chief, BLGS
40	Girle M. Zara	LGOO V, BLGS
41	Maria Emelinda P. Aguilar	OIC, Asst. Division Chief, BLGS
42	Jose Denver Q. Calo	LGOO IV, BLGS
43	Diana M. Baldonado	LGOO IV, BLGS
44	Ma. Rhodora R. Flores	Legal Officer III, BLGS
44	Shiellah L. Morales	EA II, BLGS
45	Anna Liza L. Garcia	LGOO III, BLGS
46	Melany F. Quito	LGOO III, BLGS
47	Cheryl T. Navarro	LGOO II, BLGS
48	Joyce Mary T. Aguilar	LGOO II, BLGS
49	Mr Simeon P. Garcia Jr.	LGOO 1V, NBOO
	Council of Advisors	
50	Erlito Pardo	
51	Former Gov. Rosette Leiras	
52	Former Gov. Josefina de La Cruz	
53	JICA STUDY TEAM:	Mr. Yoseki Nagase
54		Mr. Munetoshi Ishida
55		Mr. Kazuo Mishima
56		Mr. Atsuo Sato
57		Prof. Makoto Nomura
58		Mr. Kazuhiko Dobeta
59	G. LGAIL	Mr. Antonio Avila
60		Ms. Trinidad A. Rodriguez
61		Ms. Jocelyn N. Pioquid
62		Mr. Lito Tenebro
		Ms. Lilit Villanueva
	H. PKII Office	Rochelle Saladino

Luzon (Clark)

LGU Officials		Region 1	Income Class	Province/ City/ Municipality
1	Amado T. Espino, Jr.	Governor, Province of Pangasinan		Provincial Capitol, 2401 Lingayen, Pangasinan
2	Michael V Farinas	City Mayor		Laoag City
3	Armando C. Domantay	Municipal Mayor	1st	Malasique, Pangasinan
4	Sandra Y. Eriquel	Municipal Mayor	2nd	Agoo, La Union
5	Jose G. Foronda	Municipal Mayor	3rd	Vintar, Ilocos Norte
6	Benjamin N. Maggay	Municipal Mayor	4th	Cervantes, Ilocos Sur
7	Jose B. Abansi	Municipal Mayor	5th	Burgos, La Union
8	Alvaro T. Antonio	Governor, Province of Cagayan Valley		Provincial Capitol, 3500 Tuguegarao, Cagayan
9	Delfin T. Ting	City Mayor		Tuguegarao
10	Demetrius Paul C. Narag	Municipal Mayor	5th	Basco, Batanes
11	Ismael V. Tumaru	Municipal Mayor	2nd	Aparri, Cagayan
12	Atty. Christopher A. Mamauag	Municipal Mayor	3rd	Cabagan, Isabela
13	Florante S. Gudan	Municipal Mayor	4th	Sta. Fe, Nueva Vizcaya
14	Florente T. Ruiz	Municipal Mayor	1st	Maddela, Quirino
15	Eddie T. Panlilio	Governor, Province of Pampanga		Provincial Capito, 2000 San Fernando, Pampanga
16	Genaro M. Mendoza	City Mayor		Tarlac
17	Arturo J. Angara	Municipal Mayor	3rd	Baler, Aurora
18	Joel Jaime P. Payumo	Municipal Mayor	2nd	Dinalupihan, Bataan
19	Romeo M. Estrella	Municipal Mayor	1st	Baliuag, Bulacan
20	Romeo Lonzanida	Municipal Mayor	4th	San Antonio, Zambales
21	Pacifico Monta	Municipal Mayor	5th	Talugtug, Nueva Ecija
22	Teresita S. Lazaro	Governor, Province of Laguna		Provincial Capitol, 4009 Sta. Cruz, Laguna
23	Calixto Cataquiz	City Mayor		San Pedro
24	Ryahn M. Dolor	Municipal Mayor	1st	Bauan, Batangas
25	Walter D. Echevarria	Municipal Mayor	2nd	Gen. M. Alvarez, Cavite
26	Guillermo de Leon Acero	Municipal Mayor	3rd	Siniloan, Laguna
27	Isarme I. Bosque	Municipal Mayor	4th	Polilio, Quezon
28	Elionor Pillas	Municipal Mayor	5th	Jala-Jala, Rizal
29	Jose Ma. Clemente S. Salceda	Governor, Province of Albay		Provincial Capitol, 4500, Legaspi City, Albay
30	Noel E. Rosal	City Mayor		Legaspi
31	Tito S. Sarion	Municipal Mayor	1st	Daet, Camarines Norte
32	Ma. Luisa DC Angeles	Municipal Mayor	2nd	Bombon, Camarines Sur
33	Ma. Lilia B. Gonzales	Municipal Mayor	3rd	Irosin, Sorsogon
34	Abelardo M. Abunda, Jr.	Municipal Mayor	4th	Viga, Catanduanes
35	Demphna D. Naga	Municipal Mayor	5th	Dimasalang, Masbate
36	Eustaquio P. Bersamin	Governor, Province of Benguet		Provincial Capitol, 2800 Benguet, Abra
37	Reinaldo A. Bautista, Jr.	City Mayor		Baguio
38	Mario W. Godio	Municipal Mayor	1st	Itogon, Benguet
39	Dominic B. Valera	Municipal Mayor	2nd	Benguet, Abra
40	Lino A. Madchiw	Municipal Mayor	4th	Banaue, Ifugao
41	Bienvenido G. Verzola, Jr.	Municipal Mayor	3rd	Luna, Apayao
42	Donato L. Danglose	Municipal Mayor	5th	Sabangan, Mt. Province
LGU Leagues				
43	Edgardo D. Zaragoza	LMP Chapter President	Region 1	Municipality of Narvacan
44	Ramon C. Nolasco	LMP Chapter President	Region 2	Municipality of Gattaran
45	Leonardo R. De Leon	LMP Chapter President	Region 3	Municipality of Angat

Luzon (Clark)

LGU Officials		Region 1	Income Class	Province/ City/ Municipality
46	Cristeta C. Reyes	LMP Chapter President	Region 4	Municipality of Malvar
47	Winifredo B. Oco	LMP Chapter President	Region 5	Municipality of Labo
Government				
48	Manuel V. Biason	Regional Director	Region 1	Aguila Road, City of San Fernando, San Fernando, La Union
49	Renato I. Brion	Regional Director	Region 2	Regional Government Center, Carig, Tuguegarao City
50	Josefina Castilla-Go	Regional Director	Region 3	Regional Government Center, Brgy. Maimpis, San Fernando, Pampanga
51	Blandino M. Maceda	Regional Director	Region 5	Rizal St., Albay District, Legazpi City
	BLGS			
52	Dir. Rolando M. Acosta	Director, BLGS		
56				
	JICA			
57	Mr. Nagase			
58	Mr. Mishima			
59	Mr. Nomura			
60	Mr. Dobeta			
	LGAI			
61	Mr. Antonio Avila			
62	Ms. Conchita Ragrario - Facilitator			
63	Ms. Jocelyn N. Pioquid			
64	Mr. Lito Tenebro			

Visaya (Cebu)

LGU Officials		Region	Income Class	Province/ City/ Municipality
IVB				
1	Natalio F. Beltran, Jr.	Governor		Provincial Capitol, 5500 Romblon, Romblon
2	Edward S. Hagedorn	City Mayor		Puerto Pincesa
3	Romulo Festin	Municipal Mayor	1st	San Jose, Occ. Mindoro
4	Hercules A. Umali	Municipal Mayor	2nd	Bongabong, Or. Mindoro
5	Shualb J. Astami	Municipal Mayor	3rd	Balabac, Palawan
6	Gil R. Briones	Municipal Mayor	4th	Torrijos, Marinduque
7	Robert M. Fabella	Municipal Mayor	5th	Calatrava, Romblon
8	Niel D. Tupas, Sr.	Governor		Provincial Capitol, 5000 Iznart St., Iloilo City
9	Jerry P. Trenas	City Mayor		Iloilo City
10	Raymar Rebaldo	Municipal Mayor	1st	Kalibo, Aklan
11	Gene T. Fuentes	Municipal Mayor	5th	Tangalan, Aklan
12	Rony L. Molina	Municipal Mayor	3rd	San Jose, Antique
13	Ma. Orchid p. Fornier	Municipal Mayor	4th	Tobas Fornier, Antique
14	Leslie Warren A. Benjamin	Municipal Mayor	3rd	Dumarao, Capiz
15	Rosauro B. Buenafe	Municipal Mayor	4th	Pres. Roxas, Capiz
16	Suzette A. Mamon	Municipal Mayor	5th	Badiangan, Iloilo
17	Alfonso V. Bagoio, Jr.	Municipal Mayor	1st	Calatrava, Negros Occidental
18	Gwendolyn F. Garcia	Governor		Provincial Capitol, 6000 Cebu City, Cebu
19	Tomas R. Osmena	City Mayor		Cebu City
20	Juanario A. Item	Municipal Mayor	2nd	Taliban, Bohol
21	Ceferino C. Digal	Municipal Mayor	5th	Sevilla, Bohol
22	Andrade H. Alcantara	Municipal Mayor	3rd	Dalaguete, Cebu
23	Rogelio C. Baquerfo	Municipal Mayor	5th	Tudela, Cebu
24	Ernesto A. Reyes	Municipal Mayor	1st	Guihulngan, Negros Oriental
25	Rodrigo A. Alanano	Municipal Mayor	4th	Dauin, Negros Oriental
26	Rebecca B. Padayhay	Municipal Mayor	5th	Maria, Siquijor
27	Orpheus A. Fua	Municipal Mayor	5th	Lazi, Siquijor
28	Carlos Jericho L. Petilla	Governor		Provincial Capitol 6500 Tacloban City, Leyte
29	Alfred S. Romualdez	City Mayor		Tacloban
30	Carlos chan, Sr.	Municipal Mayor	5th	Biliran, Biliran
31	Emiliano T. Villacarillo	Municipal Mayor	4th	Dolores, Eastern Samar
32	Fidel V. Anacta, Jr.	Municipal Mayor	2nd	Borongan, Eastern Samar
33	Michael L. Cari	Municipal Mayor	1st	Baybay, Leyte
34	Alita E. Rosales	Municipal Mayor	2nd	Catarman, Northern Samar
35	Antonieto T. Cabueñas	Municipal Mayor	3rd	Gandara, Samar
36	Roberto Loquinto	Municipal Mayor	5th	Anahawan, Southern Leyte
37	Atty. Rico Rentuza	Municipal Mayor	4th	St. Bernard, Southern Leyte
LGU Leagues				
38	Raul C. Tupas	LMP Chapter President	Region 6	Municipality of Barotac Viejo
39	Reynaldo V. Tuanda, Sr.	LMP Chapter President	Region 7	Municipality of Jimalalud
40	Madeleie M. Ong	LMP Chapter President	Region 8	Municipality of Laoang
Government				
DILG				
41	Evelyn A. Trompeta	Regional Director	Region 6	6 Parola St., Fort San Pedro, Iloilo City
42	Pedro A. Noval, Jr.	Regional Director	Region 7	Sudan, Lahug, Cebu City
43	William C. Paler	Regional Director	Region 8	Kanruhaw Hills, Tacloban City
BLGS				
44	Dir. Rolando M. Acosta	Director, BLGS		

45				
46				
47				
48				
DBM				
	Carmela Fernan	Regional Director	DBM Region 7	Lahug, Cebu City
JICA				
49	Mr. Nagase			
50	Mr. Mishima			
51	Mr. Nomura			
52	Mr. Dobeta			
LGAI				
53	Mr. Antonio Avila			
54	Ms. Conchita Ragrario - Facilitator			
55	Ms. Jocelyn N. Pioquid			
56	Mr. Lito Tenebro			

Mindanao (Davao)

LGU Officials		Region 1	Income Class	Province/ City/ Municipality
		IX		
1	Rolando E. Yebes	Governor		Provincial Capitol, 7100 Dipolog City, Zamboanga del Norte
2	Celso L. Lobregat	City Mayor		Zamboanga City
3	Bert S. Macias	Municipal Mayor	1st	Sindangan, Zambo Norte
4	Melba S. Tenorio	Municipal Mayor	5th	Mutia, Zambo Norte
4	Ace William E. Cerilles	Municipal Mayor	3rd	Dumalinao, Zambo Sur
5	Greg Dayondon	Municipal Mayor	5th	Tabina, Zambo Sur
6	Cecille L. Tura	Municipal Mayor	4th	Malangas, Zambo Sibugay
7	Loreto Leo S. Campos	Governor		Provincial Capitol, 7207 Oroquieta City, Misamis Occidental
8	Constantino G. Jaraulla	City Mayor		Cagayan de Oro City
9	Ma . Victoria O. Pizarro	Municipal Mayor	2nd	Don Carlos, Bukidnon
10	Domingo K. Talian	Municipal Mayor	5th	Sagay, Camiguin
11	Edward L. Mansueto	Municipal Mayor	3rd	Tubod, Lanao del Norte
12	Ranulfo B. Limquinto	Municipal Mayor	4th	Jimenez, Misamis Occidental
13	Cresencio Y. Ty	Municipal Mayor	6th	Binuangan, Misamis Oriental
14	Corazon N. Malanyaon	Governor		Provincial Capitol, 8200, Mati Davao Oriental
15	Rodrigo Duterte	City Mayor		Davao City
16	Juan Cipriano Celso V. Sarenas	Municipal Mayor	1st	Pantukan, Compostela Valley
17	Maximo M. Estela	Municipal Mayor	1st	Sto. Tomas, Davao del Norte
18	Alicia B. Mori	Municipal Mayor	3rd	Caraga, Davao Oriental
19	Jaime F. Caminero	Municipal Mayor	4th	Kiblawan, Davao del Sur
21	Pilar A. Libayao	Municipal Mayor	4th	Talaingod, Davao del Norte
20	Jesus N. Sacdalan	Governor		Provincial Capitol, 9400 Amas, Kidapawan City, Cotabato Province
23	Muslimin G. Sema	City Mayor		Cotabato City
21	Diosdado G. Pallasigue	Municipal Mayor	1st	Isulan, Sultan Kudarat
22	Bienvenido F. Barroso	Municipal Mayor	4th	Tampakan, South Cotabato
23	Ernesto B. Manuel	Municipal Mayor	1st	T'boli, South Cotabato
24	Corazon S. Grafilo	Municipal Mayor	2nd	Alabel, Sarangani
25	Betsy Allado	Municipal Mayor	3rd	Banilisan, North Cotabato
26	Erlpe John M. Amante	Governor		Provincial, 8600 Butuan City, Agusan del Norte
27	Alfonso S. Casurra	City Mayor		Surigao City
26	Pedro M. Trinidad	Municipal Mayor	5th	Cortes, Agusan del Norte
32	Francisco Y. Chan, Jr.	Municipal Mayor	1st	Buenavista, Agusan del Norte
27	Carlos M. Egay	Municipal Mayor	5th	Gigaguit, Surigao del Norte
28	Vicente S. Pedroso	Municipal Mayor	4th	Liang, Surigao del Sur
29	Jose O. Chua, Sr.	Municipal Mayor	3rd	San Luis, Agusan del Sur
30	Mamintal Alonto-Adiong, Jr.	Governor		Provincial Capitol, 9700 Marawi City, Lanao del Sur
31	Fahad U. Salic	City Mayor		Marawi City
32	Cosain L. Capal	Municipal Mayor	5th	Tagoloan, Lanao del Sur
33	Hadji Samer K. Uy	Municipal Mayor	2nd	Datu Piang, Maguindanao
34	Hadji Alvarez S. Isnaji	Municipal Mayor	3rd	Indanan, Sulu
35	Serbin C. Ahaja	Municipal Mayor	4th	Sitangkai, Tawi-Tawi
36	Roderick H. Furigay	Municipal Mayor	2nd	Lamitan, Basilan
LGU Leagues				
37	Jesus N. Lim	LMP Chapter President	Region 9	Municipality of Salug
38	Abdul Malik M. Manamparan	LMP Chapter President	Region 10	Municipality of Nunungan
39	Nestor L. Alcoran	LMP Chapter President	Region 11	Municipality of New Corella

Mindanao (Davao)

LGU Officials		Region 1	Income Class	Province/ City/ Municipality
40	Efren F. Pinol	LMP Chapter President	Region 12	Municipality of Magpet
41	Franklin D. Lim	Chapter President	CARAGA	Municipality of Santiago
42	Tahira S. Ismael	Chapter President	ARMM	Municipality of Lantawan
Government				
DILG				
43	Loreto Bhagwani	Regional Director	Region 9	SS Palares Ave., San Francisco District Pagadian
44	Quirino M. Libunao	Regional Director	Region 10	KM 3 Upper Carmen, Cagayan de Oro City
45	Rodolfo Z. Razul	Regional Director	Region 11	58 McArthur Highway, Matina, Davao City
46	Buagas B. Sulaik	Regional Director	Region 12	Sumpay Compound, Blk IV Maranon Village, Koronadal City
47	Rene K. Burdeos	Regional Director	Region 13	1559 Malimco Bldg., Km 4 Libertad, Butuan City
BLGS				
48	Dir. Rolando M. Acosta	Director, BLGS		
49				
50				
51				
52				
NEDA				
	Evangelista, Rafael G.	Regional Director		NEDA Regional Office IXT: (062) 991-6741
	Agustin, Nicasio Angelo J.	Regional Director		NEDA Regional Office XIT: (082) 227-7495
	Balandra, Casimira V.	Regional Director		NEDA Regional Office XT: (08822) 72-21-6
	Cochingco, Carmencita S.	Regional Director		NEDA Regional Office CaragaT: (085) 225-2951
	Evangelista, Rafael G.	Regional Director		NEDA Regional Office IXT: (062) 991-6741
	Lim, Ma. Lourdes D.	Regional Director		NEDA Regional Office XIIT: (064) 421-1082
	Bravo, Achilles Gerard C.	Regional Director		Department of Budget and ManagementT: (082) 297-3323
	Concepcion Jr., Gerardo F.	Regional Director		Department of Budget and ManagementT: (062) 992-3109
	Liwanag, II, Luis C.	Undersecretary		Department of Budget and ManagementT: (02) 735-4907
	Marohombsar, Alikhan B.	Regional Director		Department of Budget and ManagementT: (083) 223-9788
	Melad, Romeo T.	Regional Director		Department of Budget and ManagementT: (08822) 73-80-7
	Obenza, Joece F.	Regional Director		Department of Budget and ManagementT: (085) 341-4427
JICA				
53	Mr. Nagase			
54	Mr. Mishima			
55	Mr. Nomura			
56	Mr. Dobeta			
KRI				
57	Mr. Antonio Avila			
58				
59	Ms. Jocelyn N. Pioquid			
60	Mr. Lito Tenebro			

Category 1: Position Papers or Resolutions by LGU Leagues and LGUs

1. LCP

1) Title	Resolution to recall the cityhood bill for 27 municipalities
2) Proponent(s)	League of Cities of the Philippines (LCP)
3) Summary	City mayors requested the House of Representatives to recall a bill seeking to convert 27 municipalities into cities. The bill, authored by Zamboanga-Sibugay Representative, Ann Hofer, seeking to exempt the capital towns of provinces without a city from the annual income requirement of P100 million to qualify for conversion into a city. (House Bill No.24, An Act to Exempt from the Income Requirement Capital Towns of the Provinces Subject to Certain Conditions, Amending for the Purpose Section 450 of Republic Act NO. 7160, as Amended by Republic Act NO. 9009, Otherwise Known as the Local Government Code of 1991, and for Other Purposes) The bill aims to amend the LGC to peg the minimum generated average annual income requirement for cityhood at 100 million pesos in taxes for at least two consecutive years.
4) Proposals	The cityhood is given only when the requirements (generation of 200 million pesos in taxes yearly, a 250,000 population and a land area of 100 square kilometers) under the local government code are met.

2. ULAP

1) Title	Resolution to oppose the proposal of Albay Representative Joey Salceda to cut the IRA by as much as P20 billion
2) Proponent(s)	Union of Local Authority of the Philippines (ULAP)
3) Summary	The resolution opposing the cut of IRA was passed during the 32 nd ULAP National Executive Board meeting held on August 18, 2004. Albay Representative Joey Salceda proposed suspending of the release of IRA to LGUs through the declaration by the National Government of an unmanageable public sector deficit.
4) Proposals	Both Houses of the Congress should ignore the proposal since this move has already been declared by the Supreme Court as unconstitutional.

Category 2: Amendment Bills to the LGC

1. Senate Bill No. 118

1) Bill No./Title	Senate Bill No. 118 / An Act Amending Section 284 and 286 of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991
2) Proponent(s)	Senator Aquilino Q. Pimentel, Jr.
3) Filed in ...	14 th Congress
4) Summary	The bill seeks to amend Section 284 of LGC by proposing the expansion of the basis of computation of internal revenue allotment from internal revenue to national taxes.
5) Proposed Revisions	i) The bill proposes to amend Section 284 of LGC as follows; Section 284. <u>Share of National Taxes (Allotment of Internal Revenue). Local Government Units are entitled to a forty percent (40%) share of national taxes based on the collection of the third year preceding the current fiscal year.</u> ii) The bill proposes to amend Section 286 of LGC as follows; Section 286. Automatic Release of Shares. (a) The share of each local government unit <u>is considered obligated and it shall be released, without need of any further action, directly released</u>

2. Senate Bill No. 119

1) Bill No./Title	Senate Bill No. 119 / An Act Amending Section 290 and 291 of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991
2) Proponent(s)	Senator Aquilino Q. Pimentel, Jr.

3) Filed in ...	14 th Congress
4) Summary	The bill proposes the increase of the share of LGUs from 40% to 60% in the national wealth revenue as well as the creation of committee.
5) Proposed Revisions	<p>i) The bill proposes to amend Section 290 of the LGC by <u>increasing the share of LGUs to 60%</u> (currently at 40%) from the gross collection of the NG in the preceding fiscal year from mining taxes, royalties, forestry and fishery charges, and such other taxes, fees or charges, including related surcharges, interests or fines and from its share in any co-production, joint venture etc.</p> <p>ii) <u>Such share of LGUs shall be remitted to them within 10 days after the end of every quarter during the current fiscal year.</u></p> <p>iii) The bill proposes to amend Section 291 of the LGC by specifying that <u>the share of LGUs from any Government Agency or -Government Owned or -Controlled Corporation shall be remitted to them within 10 days after the end of every quarter during the current fiscal year.</u></p>

3. Senate Bill 520

1) Bill No./Title	Senate Bill No. 520 / An Act Amending Section 285 of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991, Providing for Re-Allocation of the Internal Revenue Allotment of Local Government Units
2) Proponent(s)	Senator Jinggoy Ejercito Estrada
3) Filed in ...	14 th Congress
4) Summary	The bill proposes the deduction of the cost of devolved functions, including the cost of city-hospitals and capital outlays from the Internal Revenue Allotment before it is divided among the LGUs. The bill likewise seeks the direct release of the amount corresponding to the amount of devolved functions to the LGUs concerned. The bill also proposes to change the horizontal allocation formula for provinces, cities, and municipalities.
5) Proposed Revisions	<p>i) The bill proposes to amend Sec. 285 of the LGC by <u>deducting first the cost of devolved functions and personnel and the cost of city-funded hospitals (excluding capital outlays), increased by 10% every year from the effectivity of the law.</u></p> <p>ii) The total cost so deducted shall be distributed and directly remitted to LGUs concerned.</p> <p>iii) <u>The shares of each province, city and municipality shall be determined on the basis of the following formula: Population - 55% (from 50% in the current formula), Land Area - 20% (25%) and Equal Sharing - 25% (25%).</u></p>

4. Senate Bill No. 1121

1) Bill No./Title	Senate Bill No. 1121 / An Act to Strengthen Local Government Units by Amending Certain Provisions of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991
2) Proponent(s)	Senator Aquilino Q. Pimentel Jr.
3) Filed in ...	13 th Congress
4) Summary	Amendments to the LGC are introduced comprehensively in the bill "with the view of strengthening local autonomy and providing dynamism in the implementation of the devolved functions, programs, projects and services." Some of the major concerns for local autonomy are like: (a) the inadequacy of the IRA of LGUs to meet the budgetary requirements of the devolved functions; (b) the continued lack of budgetary support from the national government for the full implementation of devolved tertiary health services; (c) the interference of national government in personnel and fiscal management of LGUs; (d) the need to further broaden the tax base of LGUs and (e) the timeframe for the revision of real property assessment.
5) Proposed Revisions	<p>i) Section 284. <u>The bill proposes that the shares of LGUs should be based on the collection of national taxes and that their allotments should be increased to 50% starting fiscal year 2001.</u></p> <p>ii) The shares in proceeds of the utilization and development of national wealth is increased from 40% to 60% and retained by the collecting agency. These shall be remitted to the local government units concerned on a quarterly basis.</p> <p>iii) Other amendments in the BOOK II (Local Taxation and Fiscal Matters) include:</p> <ul style="list-style-type: none"> - The gross income of banks and other financial institutions should be subject to local

	<p>government taxation.</p> <ul style="list-style-type: none"> - LGUs should have a share in the tax imposed by the province on the business of printing and publication. - Franchise tax coverage should be expanded. - The revision of real property assessment should be undertaken every 6 years instead of 3 years. - Availment by LGUs of any of the modes of credit financing shall not be subject to interference by any national government agency, the same being a curtailment of the exercise of LGU fiscal autonomy.
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5. House Bill No. 1020

1) Bill No./Title	House Bill No. 1020 / An Act Amending Section 290 of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991
2) Proponent(s)	Honorable Mauricio G. Domogan
3) Filed in ...	14 th Congress
4) Summary	Under the current law, the LGUs are entitled to 40% of the gross collections from the national wealth taxes, but the national government has not fully remitted to the LGUs their shares in the national wealth taxes.
5) Proposed Revisions	The bill proposes to amend Sec. 290 of the LGC by mandating persons natural or juridical, engaged in the utilization and development of the national wealth, <u>to pay directly the 40% of their national wealth tax to the LGU concerned</u> and the remaining 60% to the National Government.

6. House Bill No. 7845

1) Bill No./Title	House Bill No. 7845 / An Act Amending Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991, and for Other Purposes
2) Proponent(s)	Honorable Romeo DC Candazo
3) Filed in ...	11 th Congress
4) Summary	Under the current law, the LGUs are entitled to 40% of the gross collections from the national wealth taxes, but the national government has not fully remitted to the LGUs their shares in the national wealth taxes.
5) Proposed Revisions	<p>i) Section 284. Allotment of Internal Revenue Taxes.</p> <p>Local government units shall have a forty percent (40%) share in the <u>gross</u> national internal revenue taxes based on the collection of <u>second</u> (instead of “third” in the current provision) fiscal year preceding the current fiscal year.</p> <p><u>Provided, that the term “gross national internal revenue taxes” shall include the taxes collected as certified by the Bureau of Internal Revenue.</u></p> <p>ii) The bill also proposes to insert a new section in regard to internal revenue allotment.</p> <p><u>Section ---. Allocation of the increment in the internal revenue allotment. The annual increment in the internal revenue allotment as a result of the adjustment in the computation from the third to the second fiscal year preceding the current fiscal year , as provided in Section 284 hereof, shall be allocated based on the following formula:</u></p> <p style="padding-left: 40px;"><u>(A) Tax effort - fifty percent (50%) and</u></p> <p style="padding-left: 40px;"><u>(B) Equalization based on revenue raising capacity and expenditure needs - fifty percent (50%);</u></p> <p><u>Provided, that the share of the barangays shall be twenty percent of the total of said increment, which shall be allocated equally among all barangays.</u></p>

Category 3: Studies based on the Use of Extensive Statistics

1. Final Report on IRA Formula: Estimating the IRA, Centrally Provided Local Public Goods and Services, and other Central Fiscal Transfers to Local Governments

1) Title	Final Report on IRA Formula: Estimating the IRA, Centrally Provided Local Public Goods and
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	Services, and other Central Fiscal Transfers to Local Governments
2) Researcher(s)	Joseph J. Capuno, Thelma C. Manuel, Ma. Bella T. Salvador (University of the Philippines School of Economics and NEDA)
3) Funding Agency	Philippine-Australia Governance Facility
4) Study Period	Unknown - February 2001(two-phased study)
5) Objective(s)	i) identify alternative IRA formulas that account for the distribution of other central transfers to local governments ii) draw up an action plan for implementing and institutionalizing the proposed IRA reformulation
6) Scope	i) measure the magnitude and distribution of total central government resources transferred, granted and provided to LGUs and their constituents ii) simulate alternative IRA formulas that factor in the amount of other central transfers to LGUs
7) Conceptual Framework	i) central fiscal transfers include cash transfers (IRA and other cash grants) and transfers in kind (centrally-provided local public goods and services (e.g., state universities, tertiary hospitals and other infrastructures)) ii) revenue from local sources are also approximated to assess the impact of central transfers on both vertical and horizontal fiscal balances iii) local revenue + central transfers to local governments = total resources for local development iv) with estimated central fiscal transfers and local revenues for the years 1995-1999 the changes in the IRA under each alternative distribution scheme are simulated for different levels of LGUs v) four "revenue-setting" formulas and two re
8) Findings	i) Overall fiscal equity and balance among and within LGUs can be achieved only if, in addition to the IRA, other forms of central fiscal transfers to local governments are also explicitly considered ii) In-kind transfers (IKT) are generally greater than cash transfers (on average for the years 1995-1999 IKT were greater than cash transfers by 24 percent). IKT includes the Congressional Initiative Allocation and Countrywide Development Fund (CDF) or "pork barrel" funds. iii) distribution of total central transfers across LGU levels causing vertical fiscal imbalance (in per capita terms cities receive PhP1,500 on the average while provinces iv) distribution of total central transfers among different regions indicates horizontal fiscal imbalance v) adjusting the IRA formula alone may not be sufficient to achieve overall fiscal balance

2. Local Public Finance in the Philippines: In Search of Autonomy with Accountability

1) Title	Local Public Finance in the Philippines: In Search of Autonomy with Accountability (PIDS Discussion Paper Series No. 2004-42)
2) Researcher(s)	Dr. Rosario G. Mansan, PIDS
3) Funding Agency	PIDS
4) Date Presented	June 14, 1999
5) Conceptual Framework	i) Categorical grants to LGUs come from various sources: a) lump sum allocations for the same under the GAA of various years (e.g. Local Government Service Equalization Fund (LGSEF), Local Government Empowerment Fund (LGEF) and Municipal Development Fund (MDF)), b) allocations made by central government sector agencies from their own budgets, and c) appropriations for pork barrel funds of legislators.
6) Findings	i) Although the LGC provides for the automatic release of the IRA, the IRA still is a highly unpredictable source of financing for LGUs since 1998 as central government, faced with severe fiscal constraints, reduced the IRA from time to time. ii) There is a mismatch between revenue means and expenditure needs of various levels of local government. There is a wide gap between revenue assignment and expenditure assignment across levels of LGUs. iii) The vertical fiscal imbalance has worsened at all levels of LGUs of local government with the implementation of the LGC. iv) An Imbalance also exists across LGUs within each level. There are LGUs who received resources beyond their requirements. v) Existing IRA distribution formula has had some success in equalizing the fiscal capacities of cities

	<p>but not in the case of provinces and municipalities. The correlation coefficient between per capita IRA of city governments and per capita household income is consistently negative for the years 1995-2000, but it is positive in case of provinces and municipalities.</p> <p>vi) Categorical grants are also found to have played an equalizing role in 1998-2000.</p> <p>vii) Regression analysis of per capita local tax revenues on per capita household income (as a proxy for the local tax base) and per capita IRA (as a way to check whether intergovernmental grants stimulates or substitutes for local government revenue effort) reconfirms the disincentive effect of the IRA on local tax effort in the post-LGC period.</p> <p>viii) Although overall the devolution of expenditure responsibilities to subnational governments is consistent with decentralization theorem, there is still ambiguity in delineation of functions across levels of LGUs.</p> <p>ix) The current tax assignment does not fare well in terms of the autonomy criterion. The link between LGU spending responsibilities and their tax power is weak.</p>
7) Proposals	<p>i) Overall, greater tax decentralization coupled with a well designed intergovernmental transfer system which includes elements of fiscal equalization and categorical grants (conditioned on their use for specific purposes) conditional on the achievement of minimum service standards should enhance the gains of the decentralization process.</p> <p>ii) There is need to revisit the LGC1991 in order to clarify the assignment of expenditure responsibilities across levels of local government. As personal services is the single biggest expenditure item at all levels of local government, there is a need to reassess the compensation and position clarification system as well as the list of mandatory LGU positions.</p> <p>iii) The future LGC amendments should give more focus on promoting greater tax decentralization. Also, the tax structure for local business tax should be simplified so as to ease up tax administration and improve taxpayer compliance.</p> <p>iv) There is a need to reassess the tax and expenditure assignment across different levels of local government. Also intergovernmental transfers should be re-designed to help close the disparities in the fiscal capacities of LGUs.</p>

Category 4: Papers Presented at Conferences and Meetings

1. Reexamining the Internal Revenue Allotment: issues and options

1) Title	Reexamining the Internal Revenue Allotment: issues and options (Presented at the National Workshop on Fiscal Equalization and the IRA convened by the Union of Local Authorities of the Philippines, DILG and AusAID)
2) Researcher(s)	Romulo E. M. Miral, Jr., Ph.D.
3) Funding Agency	Special Governance Project of the AusAID
4) Date Presented	June 14, 1999
5) Objective(s)	to revisit the issues and concerns of IRA and proposed recommendations
6) Summary	<p>i) deductions from internal revenue tax before IRA computation ("The total deductions from national internal revenue taxes before IRA computation increased from 0.13 billion in 1994 to 17.76 billion in 1999. These include the incremental collection on documentary stamp taxed (DST) by virtue of RA7660.")</p> <p>ii) increasing inflexibility in local budgeting due to unfunded mandates and certain budgetary restrictions on the IRA</p> <p>iii) inequitable IRA allocation</p> <p>iv) lack of revenue generation efforts of LGUs</p>

2. Revisiting the IRA Formula: In Support of Local Autonomy

1) Title	Revisiting the IRA Formula: In Support of Local Autonomy (presented in the First Quarterly
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	Conference of the Strategic Studies Council held on Feb. 23, 2005)
2) Researcher(s)	Mr. Erlito R. Pardo
3) Funding Agency	Special Governance Project of the AusAID
4) Date Presented	February 23, 2005
5) Objective(s)	to draw on the lessons learned over the past decade and improve the formula by introducing other factors apart from population, land area and equal sharing
6) Summary	<ul style="list-style-type: none"> i) IRA has not made a significant impact in correcting vertical and horizontal imbalances among LGUs. ii) Other factors such as poverty index and performance index (tax collection efficiency should be considered in determining LGUs' IRA shares. iii) inequitable IRA allocation iv) lack of revenue generation efforts of LGUs

3. Policy Paper on Strengthening Devolution through Meaningful Financial Decentralization: Improving Fiscal Transfers to LGUs

1) Title	Policy Paper on Strengthening Devolution through Meaningful Financial Decentralization: Improving Fiscal Transfers to LGUs
2) Researcher(s)	Alex B. Brillantes, Jr. and Jose O. Tiu Sonco II
3) Funding Agency	
4) Date Presented	February 23, 2005 (presented during the First Quarterly Meeting of the Strategic Council Meeting of the Local Government Development Foundation)
5) Objective(s)	to draw on the lessons learned over the past decade and improve the formula by introducing other factors apart from population, land area and equal sharing
6) Summary	<ul style="list-style-type: none"> i) IRA has not made a significant impact in correcting vertical and horizontal imbalances among LGUs. Rather, it aggravates the imbalances in not only the vertical and horizontal financial transfers but also local and regional development outcomes. ii) The criteria used in the current IRA formula are not responsive to the funding needs of poorer LGUs. Other factors such as poverty index and performance index (tax collection efficiency should be considered in determining LGUs' IRA shares. iii) There is negative correlation between IRA shares and poverty incidence across regions whereas the IRA shares and local revenues are correlated. iv) The present formula fails the equitable redistribution of fiscal decentralization because most of the LGUs that perform better have greater tax base, more people and still get equal share from the fiscal transfers.
7) Recommendation	<ul style="list-style-type: none"> i) revise IRA formula to include indicators such as poverty index and performance measures ii) careful study for an effective intergovernmental fiscal transfers design including a regional based intergovernmental fiscal transfers design iii) LGU classification should be reviewed and appropriate number of LGUs in the Philippines should be reexamined iv) Institutionalize structure to minimize adverse incentive problems v) Strengthen local governments earning capacity

4. The Local Government Bureaucracy and Local Fiscal Administration

1) Title	The Local Government Bureaucracy and Local Fiscal Administration
2) Researcher(s)	Published by Local Government Development Foundation, Editors: Klaus Preschele and Gaudioso C. Sosmena, Jr.
3) Funding Agency	-----
4) Date Presented	2006

5) Objective(s)	to draw on the lessons learned over the past decade and improve the formula by introducing other factors apart from population, land area and equal sharing
6) Summary	<p>i) IRA has not made a significant impact in correcting vertical and horizontal imbalances among LGUs. Rather, it aggravates the imbalances in not only the vertical and horizontal financial transfers but also local and regional development outcomes.</p> <p>ii) The criteria used in the current IRA formula are not responsive to the funding needs of poorer LGUs. Other factors such as poverty index and performance index (tax collection efficiency should be considered in determining LGUs' IRA shares.</p> <p>iii) There is negative correlation between IRA shares and poverty incidence across regions whereas the IRA shares and local revenues are correlated.</p> <p>iv) The present formula fails the equitable redistribution of fiscal decentralization because most of the LGUs that perform better have greater tax base, more people and still get equal share from the fiscal transfers.</p>
7) Recommendation	<p>i) revise IRA formula to include indicators such as poverty index and performance measures</p> <p>ii) careful study for an effective intergovernmental fiscal transfers design including a regional based intergovernmental fiscal transfers design</p> <p>iii) LGU classification should be reviewed and appropriate number of LGUs in the Philippines should be reexamined</p> <p>iv) institutionalize structure to minimize adverse incentive problems</p> <p>v) Strengthen local governments earning capacity</p>

Action Agenda of PDF 2007-2008

Agenda	Major Outputs (Funding Agencies)
i)-1 Address the Problem of LGUs in updating property assessments	- Roll-out of Assessors Manual (AusAID LAMP II) - Development of standard valuation for real property tax (AusAID/WB LAMP II)
i)-2 Improve information sharing and systems for revenue generation	- Improved business tax billing and collection system (“Business Taxpayers’ Build-Up Manual System” and “System Flowchart for Billing and Collection of Taxes”) (ADB TA4556)
i)-3 NGAs to address different reporting systems and conflicting guidelines in relation to resource mobilization	- Harmonized Statement of Income and Expenditure (ADB TA4556, TA4778) - Treasurers’ Manual (ADB TA4556, TA4778)
i)-4 Review SITUS of tax rule	- Issuance of the DOF of a circular based on the recommendations of the tax expert on the legal issues (USAID-EPRA)
i)-5 Address issues on the management of economic enterprises	- Proposed measures to exempt economic enterprises to the personal services limitation (funding to be identified)
i)-6 Address revenue assignment issues across levels of LGUs	- Proposal to allow LGUs to impose taxes on motor vehicle registration (ADB TA4556)
i)-7 Improved information access	- Development of LGU Debt Monitoring System and Database (ADB TA4556)
ii)-1 Formulate and define the implementation mechanisms of the LGU financing framework	- Study to assess the profitability of a random sample of markets, slaughterhouses, transport facilities and solid waste facilities (funding to be identified)
ii)-2 Introduction of performance-based grants	- Design for operation of performance-based grants (WB LOGOFIND)
ii)-3 Put up a mechanism for assessing credit worthiness of LGUs and preparing creditworthiness action plans	- Development of a credit worthiness rating system for BLGF (ADB TA4556) - Assistance to 6 pilot LGUs in developing investments proposal and financing packages(ADB TA4556)
ii)-4 Better utilization of ODA and GFI finds to catalyze private LGU partnerships and to effectively assist lower income class LGUs	- DOF directive on the recommendations of the study on GFIs on lending terms from ODA (WB)
iii)-1 Works for the regular and automatic release of LGU shares in national wealth an other taxes	- Recommendations to streamline procedures related to the release of LGU shares in national wealth, particularly mining tax, and other taxes (USAID-EPRA, ADB TA4778)
iii)-2 Review the provisions of the Procurement Act to make these more relevant to the operations of the LGU	- Simplified Procurement Manual for LGUs (ADB TA4778)
iii)-3 Strengthen expenditure management by LGUs	- Development of an improve personnel services expenditure policy for LGUs (ADB TA4778)
iii)-4 Streamline financial requirement of NG oversight agencies from LGUs	- Harmonized auditing and budgeting procedures applied to LGU transactions (funding to be identified)

Source: Compiled by JICA Study Team based on Philippine Development Forum Working Group on Decentralization and Local Government Status Report on the 2007-2008 Action Plan

Duties and responsibilities of municipal health officer, nurse, midwife and dentist

Table 1: Duties and Responsibilities of Municipal Health Officer in some sample municipality

1. Takes charge of the municipal health office.
2. Takes charge on the office on health services, supervise the personnel and staff of said office, formulate program implementation guidelines and rules and regulations for the operation of the said office for the approval of the governor or mayor as the case may be in order to assist him in the efficient, effective and economical implementation of a health services program geared to implementation of health-related project and activities.
3. Formulates measures for the consideration of the sanggunian and provide technical assistance and support to the governor or mayor, as the case may be in carrying out activities to ensure the delivery of basic services and provision of adequate facilities relative to health services in Rule V of these rules.
4. Develops plans and strategies and health programs and projects and implement them upon approval thereof by the governor or mayor as the case may be.
5. Formulates and implement policies plans, programs and project to promote the health of the people in the LGU concerned.
6. Advise the governor or mayor, as the case may be, and the sanggunian on matters pertaining to health.
7. Execute and enforce all laws, ordinances, and regulations relating to public health.
8. Recommend to the sanggunian, through the local health board, the passage of such ordinances as he may deem necessary for the preservation of public health.
9. Recommend and the prosecution of any violation of sanitary laws, ordinances, or regulation.
10. Direct the sanitary inspectors to inspect all business establishments selling food items or providing accommodations such as hotels, motels, lodging houses, pension houses, and the like, in accordance with the sanitation code.
11. Conduct health information campaigns and render health intelligence services.
12. Coordinate with other government agencies and NGOs involved in the promotion and delivery of health services.
13. Exercises general supervision over rural health physicians of the municipality.
14. Be in the frontline of the delivery or health services particularly during and in the aftermath of man-made and natural disasters and calamities.
15. Exercises such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

Table 2: Duties and Responsibilities of Public Health Nurse in some sample municipality

1. Participates in determining health need of the community.
2. Participates in organizing barangay health centers.
3. Prepares program for nursing and midwifery services and assist midwife in preparing program of health services in the barangay.
4. Performs appropriate activities to meet the needs of the community.
5. Participates in the evaluation of health services in the community.
6. Organizes, conducts and evaluates training of Barangay Health Workers.
7. Assists midwife in the training and guidance of volunteers.
8. Supervises the midwives.
9. Maintains adequate method of recording and reporting of health services activities.
10. Monitors, procures, allocates supplies and equipments and provides for their adequacy.
11. Checks effective utilization of supplies and equipment.
12. Assists doctors in treating patients.
13. Keeps records and reports of the rural health unit.

Table 3: Duties and Responsibilities of Nursing Attendant in some sample municipality I

1. Visits expectant mother and give pre-natal advice and under the supervision of public health nurse and attends to deliveries.
2. Provides post natal care to nursing mothers and conducts well baby clinic as well as making sick calls especially for indigent patients.
3. Administers a variety of tests, medicinal applications, bandaging insulations, and application of ointments and others, under the direction of public health nurse.
4. Takes vital signs like blood pressure, temperature, pulse respiration and observing the patients appearances and behavior.
5. Keeps records of treatment according and in particular makes periodic reports on activities, problems and programs to the public health nurse to other designated officials.
6. Performs other related tasks.

Table 4: Duties and Responsibilities of Midwife in some sample municipality

1. Assists Public Health Nurse in planning/evaluating health services in the barangay.
 - a. Determine health needs of individual family community
 - b. Plan and organize barangay clinic
 - c. Prepare monthly schedule of activities
 - d. Participates in periodic evaluation of health services in the barangay
2. Prepares midwifery services in the barangay.
 - a. Pre-natal check-up, deliveries
 - b. Refers abnormal cases to public health nurse, nutrition officer and others.
 - c. Organize and support activities in relation to mother and infant
 - d. Conduct individual/group teaching.
3. Carries out medical/nursing care.
 - a. Conduct clinic
 - b. Keep accurate records
4. Guides volunteers, barangay health workers and students.
5. Accomplishes/submits report of activities and needs for supplies of vaccine and equipments to public health nurse.
6. Performs other activities assigned.

Table 5: Duties and Responsibilities of Dentist

1. Supervises overall dental services in the rural health units of the municipal government.
2. Implementation of Dental Health Programs (Oral Prophylaxis, Filling, Extraction)
 - Attend daily dental health needs of poor constituents who cannot afford rendering
3. Support Outreach Program of the municipality.
4. Attend seminar given by other government institutions regarding latest information on dentistry.
5. Attend staff meeting
 - Report weekly accomplishment report to the Municipal Mayor
 - Attend quarterly meeting with other government dentist in the provincial level.

Actual Jobs in Maternal and Child Health implemented by municipalities and cities

Table6: Budget, Human resources and Activities of Maternal and Child Health in City A

	Personnel (Total, Partial)			Activities and Cost for Maternal & Child Care			
			Number	Salary (including accommodation) (PhP)	Activities	2006 Budget (PhP)	2006 Actual Expenditure (PhP)
Health Department(5 CHCs & 1 Hospital)	Local Government Staff	Total	133	19,486,872.00	1 Pre-natal care	319,329.00	298,854.00
		For Maternal and Child Care	79	11,295,960.00	2 Deliveries	84,450.00	32,500.00
	Local Government Doctor	Total	20	5,250,480.00	3 Natal & Post-natal care		
		For Maternal and Child Care	10	2,625,240.00	4 Under Five clinic	236,460.00	218,000.00
	Local Government Nurse	Total	25	4,155,000.00	5 Micro nutrient supplementation*	907,489.00	1,120,000.00
		For Maternal and Child Care	14	2,326,800.00	6 Anemia detection	2,250.00	2,250.00
	Local Government Midwife	Total	55	6,343,920.00	7		
		For Maternal and Child Care	55	6,343,920.00	8		
Health Center(5 CHCs)	Number of Health Center		5		1		
	Local Government Staff	Total	84	11,135,844.00	2	Included in above	
		For Maternal and Child Care	68	9,087,852.00	3		
	Local Government Doctor	Total	5	1,312,620.00	4		
		For Maternal and Child Care	5	1,312,620.00	5		
	Local Government Nurse	Total	10	1,662,000.00	6		
		For Maternal and Child Care	10	1,662,000.00	7		
	Local Government Midwife	Total	53	6,113,232.00	8		
For Maternal and Child Care		53	6,113,232.00	9			

* Excess is sourced from other donors.

Table 7: Budget, Human resources and Activities of Maternal and Child Health in City B

	Personnel (Total, Partial)			Activities and Cost for Maternal & Child Care			
			Number	Salary (including accommodation) (PhP)	Activities	2006 Budget (PhP)	2006 Actual Expenditure (PhP)
Health Department of City Municipality (1RHU and 1Birthing Station)	Local Government Staff	Total	37	5,255,606.00	1 Prenatal		
		For Maternal and Child Care	21	3,329,252.00	2 Natal and Post natal	130,340.00	
	Local Government Doctor	Total	3	806,760.00	3 Delivery		
		For Maternal and Child Care	3	806,760.00	4 Micro nutrient supplementation		
	Local Government Nurse	Total	6	1,106,690.00	5 Breastfeeding Program		
		For Maternal and Child Care	6	1,106,690.00	6 Immunization	97,095.00	
	Local Government Midwife	Total	12	1,415,802.00	7 Prevention and control of diarrheal diseases		
		For Maternal and Child Care	12	1,415,802.00	8 Prevention and control of pneumonia		
Health Center of City, Municipality (1RHU)	Number of Health Center		1		1		
	Local Government Staff	Total	19	2,654,552.00	2		
		For Maternal and Child Care	13	1,790,696.00	3 Same as above except delivery		
	Local Government Doctor	Total	1	268,920.00	4		
		For Maternal and Child Care	1	268,920.00	5		
	Local Government Nurse	Total	2	366,818.00	6		
		For Maternal and Child Care	2	366,818.00	7		
	Local Government Midwife	Total	10	1,154,958.00	8		
For Maternal and Child Care		10	1,154,958.00	9			

Table8: Budget, Human resources and Activities of Maternal and Child Health in Municipality C

Personnel (Total, Partial)				Activities and Cost for Maternal & Child Care		
		Number	Salary (including accommodation) (PhP)	Activities	2006 Budget (PhP)	2006 Actual Expenditure (PhP)
Local Government Staff	Total	104	11,972,280.00	1 Maternal Care (pre-natal, Delivery, Post-	1,000,000.00	1,000,000.00
	For Maternal and Child Care	50	6,793,248.00	2 Under Five Clinic	200,000.00	
Local Government Doctor	Total	6	1,721,016.00	3 Alay kay Bunso	100,000.00	
	For Maternal and Child Care	6	1,721,016.00	4 Feeding Program	100,000.00	
Local Government Nurse	Total	11	1,907,400.00	5 Family Planning	400,000.00	720,000.00
	For Maternal and Child Care	11	1,907,400.00	6 Nutrition Program	750,000.00	750,000.00
Local Government Midwife	Total	33	3,164,832.00	7 Immunization	300,000.00	300,000.00
	For Maternal and Child Care	33	3,164,832.00	8 Control of Diarrhea	100,000.00	100,000.00
Number of Health Center		4		1		
Local Government Staff	Total	60	7,336,332.00	2		
	For Maternal and Child Care	43	5,507,568.00	3	Included in above	
Local Government Doctor	Total	4	1,147,344.00	4		
	For Maternal and Child Care	4	1,147,344.00	5		
Local Government Nurse	Total	8	1,387,200.00	6		
	For Maternal and Child Care	8	1,387,200.00	7		
Local Government Midwife	Total	31	2,973,024.00	8		
	For Maternal and Child Care	31	2,973,024.00	9		

COMMUNICATIONS STRATEGY PAPER

1. Introduction

This paper presents the Communications Strategy (hereinafter referred to the “Strategy”), which is considered essential for DILG to effectively spread an improvement policy of IRA system to stakeholders and achieve an improvement in IRA system after completion of the Study.

1.1. Background of the Strategy

1.1.1. Focal Issue of the Study

In expectation of attaining greater efficiency in promoting development and equitable growth at local level, LCG was enacted in 1991. Imbalances in a fiscal capacity and a high dependency on IRA are, however, still significantly observed among many of LGUs at present. This situation is generally perceived that IRA is inequitably distributed among LGUs. Reconfiguration of a simple distribution formula of IRA system has been, therefore, often addressed as a focal issue of achieving a better fiscal balance of LGUs.

1.1.2. Undertaking of the Study

In line with the above focal issue of the Study, the Study was jointly undertaken by DILG and JICA since August 2007, according to the Minutes of Meeting of and the Implementing Arrangement of the Study signed by both parties on March 2007 and May 2007, respectively. It is noted that a unit of DILG in charge of the Study is BLGS.

1.1.3. Objectives of the Study

The objectives of the Study are basically stated twofold as shown below.

- Provide options regarding changes on allocation and utilization of IRA in view of achieving a better fiscal balance among the LGUs, and
- Transfer to concerned personnel relevant skills and methodologies required to conduct a sound policy analysis as well as formulate proposals for policy reforms.

1.1.4. Outcomes of the Study

The Study proposes in its Final Report alternative options of a new IRA distribution formula and recommendations for its related issues of a current IRA system as its proposal of the Study to DILG. It is noted, however, that, after completion of the Study, DILG shall review a proposal of the Study and, thereafter, select a final IRA distribution formula and recommendations of an improvement policy of IRA system, which shall be made through having consultation with stakeholders.

1.2. Need and Purpose of the Strategy

1.2.1. Need of the Strategy

In order for DILG to finally decide on an improvement policy of IRA system, there shall be opportunities to be given to stakeholders for understanding and sharing key issues and possible strategic directions on an improvement policy of IRA system, which is expected to achieve a certain level of understanding and consensus among stakeholders on an improvement policy of IRA system.

1.2.2. Purpose of the Strategy

According to the above need, the Strategy was prepared under the Study to provide a proposed communication

framework in order to assist DILG in communicating a key message of the Strategy and facilitating awareness, understanding and support of stakeholders on an improvement policy of IRA system.

1.3. Components of the Strategy

The following are components of the Strategy: (1) introduction, (2) framework, (3) characteristics, (4) recommended arrangements for implementation and (5) recommended operations framework. Furthermore, some communication materials to be used by DILG for promoting understanding of stakeholders on key issues and possible strategic directions on an improvement policy of IRA system were prepared under the Study.

1.4 Conditions of the Strategy

It is recommended that the Strategy shall be reviewed, adjusted and modified by DILG for its institutionalization and implementation, according to internal and external environments of IRA system at the time when a decision is made by DILG to implement the Strategy. Accordingly, it is recommended that a detailed action plan, schedule and financial resources shall be prepared by DILG.

2. Framework of the Strategy

This chapter presents a framework of the Strategy, which describes current circumstances on an improvement policy of IRA system, a challenging task, basic strategies and guiding principles in the following sections.

2.1. Circumstances on Improvement Policy of IRA System

The need for an improvement on an IRA distribution formula and its related issues of IRA system is concerned with stakeholders from national to local levels nationwide, since an improvement policy of IRA system is a national policy matter regarded with LGUs and other related national policies on a local government administration and finance system as well as its framework as a whole.

2.2. Challenging Task

Under the above circumstances, achieving of understanding and consensus on an improvement policy of IRA system is assumed to be a challenging task required to facilitate awareness, understanding and support of stakeholders, which shall be achieved through ensuring availability of and access to information as well as opportunities provided to learn and feedback.

2.3. Basic Strategies

Given the above challenging task, the Strategy shall meet, in general, the following basic strategies to ensure needs of facilitating wider awareness, understanding and support of stakeholders on an improvement policy of IRA system.

- Institutionalize a two-way flow of communication,
- Ensure information dissemination and sharing,
- Ensure that communication is provided in simple, appropriate and understandable formats and contents suiting target audiences, and
- Facilitate participation.

2.4. Guiding Principles

The Strategy observes the following principles that shall appropriately guide its activities to achieve intended results through communication, which include government commitment, transparency and accountability, consultation and feedback, consistency and evaluation. These are explained in the following subsections.

2.4.1. Government Commitment

The government, particularly DILG as a proponent agency of an improvement policy of IRA system shall be committed to ensure that the Strategy shall be institutionalized and implemented to establish and maintain opening up a communication between DILG and stakeholders.

2.4.2. Consultation and Feedback

It is important that DILG shall gain feedback from stakeholders about its activities, and such stakeholders shall be consulted in an effective manner to ensure their input and understanding of important decisions. It is vital that such feedback and consultation shall be acknowledged and that those consulted shall be aware of outcomes from such consultation. In this regard, a two-way flow of communication shall be essential for effective communication of the Strategy.

2.4.3. Transparency and Accountability

It is necessary that communication process and activities of the Strategy shall be open, transparent and accountable through clear and precise communication among stakeholders. In particular, availability of and access to information shall be ensured and equally provided to stakeholders. Dissemination and sharing of information provided through an institutionalized two-way flow of communication shall promote transparency and accountability of the Strategy.

2.4.4. Consistency

It is important that all information provided through the Strategy shall be maintained consistent among stakeholders and, therefore, a key message of the Strategy shall be well received and accurately understood by stakeholders.

2.4.5. Evaluation

In order for the Strategy to be successfully effective in achieving its objectives, the Strategy shall be remained flexible at reflecting nature of concerns and needs of stakeholders. The communication activities of the Strategy shall be, therefore, reviewed regularly.

3. Characteristics of the Strategy

This chapter presents characteristics of the Strategy, which are a core part of the Strategy and include topics on communication objectives, target audiences, a key message, communication channels, communication materials and methods, and time frame and resources.

3.1 Strategic Objectives of Communication

In order for the Strategy to be able to demonstrate the effect on an improvement in IRA system, the following specific communication objectives are established.

- Deepen awareness and understanding on key issues on an improvement policy of IRA system among stakeholders,
- Build consensus on strategic directions on an improvement policy of IRA system among stakeholders,
- Provide necessary information for stakeholders,
- Facilitate encouragement of stakeholders to feedback their opinions, views and suggestions, and
- Monitor and evaluate activities and results of the Strategy for an improvement of the Strategy and assess feedbacks of stakeholders.

3.2 Targets of the Strategy

The target audiences of the Strategy are stakeholders of an improvement policy of IRA system and these are national governments, local governments, academic and research institutes and international donors as follows.

3.2.1. National Governments

This audience group is an influential group of the Strategy on an improvement policy of IRA system that includes administrative and legislative bodies at national level, which are concerned with formulation and implementation of a national policy on a local government administration and finance. More specific audiences in this group are identified and explained in the following.

- National Administrative Body is divided into two groups: internal and external groups. The internal group is DILG which is a proponent agency for an improvement policy of IRA system and responsible for supervising LGUs, which are composed of the national head office with local offices located nationwide at regional, provincial, city and municipal levels. Further, an external group includes coordinating government agencies of DILG related to IRA, namely DOF in charge of fiscal and financial affairs of LGUs with specific concerns on revenue and expenditure management of IR and also DBM in charge of monitoring and assessing of physical and financial operations of LGUs with specific concerns on calculation and remittance of IRA.
- National Legislative Body is represented by the Senate and the Congress functioned to draft, discuss and enact a bill and considered an important institution on the Strategy. More specifically, the Senate and the Congress, particularly its respective Local Government Committees, are the ones to discuss on an amendment of LGC related to an improvement policy of IRA system. It is the Congress of the Philippines that the member of the Congress itself or the Bill Drafting Division of the Reference and Research Bureau of the Congress is the one that prepares and drafts the bill upon the request of the member. It should be, however, noted that much of the needed legislation of the country today considered by the Congress originates from the executive departments and agencies to draft and transmit a proposed legislation. Then, the procedures introducing legislation of the Senate are, in principle, similar to those of the Congress.

3.2.2. Local Governments

The local governments are a primary group that comes under the most influence of an improvement policy of IRA system and include administrative and legislative bodies at local level as well as its respective nationwide associations of LGUs.

- Local Administrative Body is composed of Province, City, Municipality and Barangay called as LGUs as a whole, headed by the Local Chief Executive such as Provincial Governor, City Mayor, Municipal Mayor and Punong Barangay and responsible for provision of basic services and facilities as well as implementation of development projects and programs within its respective administrative jurisdiction.
- Local Legislative Body is represented by the Local Councils such as Sangguniang Panlalawigan (Provincial Council), Sangguniang Panlungsod (City Council), Sangguniang Bayan (Municipal Council) and Sangguniang Barangay (Barangay Council) and functioned to enact ordinances and adopt resolutions that are consistent with the law and made within its respective administrative jurisdiction.
- LGU Related Association is a nationwide organization of LGUs stipulated in LGC and established at its respective administrative level, such as the League of Provinces of the Philippines, the League of Cities of the Philippines, the League of Municipalities of the Philippines and Liga ng mga Barangay, which are represented by respective Local Chief Executive as its member and functioned to ventilate, articulate and crystallize issues affecting provincial, city, municipal or barangay government administration and security through proper and legal means and solutions. Furthermore, there are several leagues organized for Local Legislators, such as the Provincial Board Members League of the Philippines, the Lady Local Legislators League of the Philippines, the Philippine Councilors League and the National Movement of Young Legislators. In addition, there is an umbrella organization for all leagues of LGUs called the Union of Local Authorities of the Philippines to serve as uniting all member-leagues and enhancing its partnership with all stakeholders to ensure a local and fiscal autonomy for all LGUs.

3.2.3. Academic and Research Institutes

The academic and research institutes include public and private universities and research institutes in the country and that could play an important role on influencing on an improvement policy of IRA system through a scholarly public policy research undertaken on IRA and in the field of a local government administration and finance. In this regard, there have been many similar studies and researches conducted in this field over the years.

- *Academic Institute* is an educational and research institute and contributes to the public through undertaking studies and researches in its respective domain of expertise. In regard with IRA, one of the active academic institutes in a local government administration and finance in the country is the Center for Local and Regional Governance at the National College of Public Administration in the University of the Philippines at Diliman Campus, which provides a research, consulting services and a training on a local government administration and finance and collaborates with local and international institutions in promoting decentralization and publishing materials for benefits of local government and regional units.
- *Research Institute* contributes to assist government planners and policy makers of administrative and legislative bodies in planning and policy formulation through undertaking studies and researches. One of the active research institutes in a local government administration and finance in the country is the Philippine Institute for Development Studies, which is a non-profit government institute established by the law and one of the attached agencies of NEDA.

3.2.4. International Donors

The international donors include those funding for development projects and programs in local government administration and finance in the country. In this field, international organizations are interested in an improvement policy of IRA system, have been active and may have directly and indirectly influence on directions of an improvement policy of IRA system ahead.

- *International Donors* include ADB, WB, CIDA, AusAID and JICA and are active providing projects and programs in the field of local government administration and finance.
- *Consultative and Coordinating Platform* is established between the Philippine government and international donors to facilitate substantive policy dialogue on development agenda and also serves as a process for developing consensus and generating commitments among different stakeholders toward critical actionable items of reform agenda in the country. As already mentioned, this platform is called the Philippine Development Forum and organized with a couple of working groups by sector, of which one is related to a local government administration and finance called the Working Group on Decentralization and Local Governance.

3.3 Key Message

The Strategy is designed to communicate with target audiences through a key message to achieve communications objectives of the Strategy as mentioned in Section 3.1. It is, therefore, necessary that a key message shall be discussed and defined by DILG. Furthermore, it would be necessary to add more specific objective-driven sub-messages based on a key message.

In this regard, the strategic objective of an improvement policy of IRA system presented in this Final Report shall be stated as a key message.

- *Strategic Objective of Improvement Policy of IRA System* is considered as a principal message to share and seek strategic directions of improving IRA system with target audiences and is stated as “*the role of IRA as equalizing financial capacities of LGUs with a view to enabling LGUs to perform standard basic public services*”.

3.4 Communication Channels

The communication channels of the Strategy are considered as appropriate for reaching and collecting feedback from target audiences. Given the condition that the majority of target audiences is LGUs located nationwide, a multi-channel approach has a better chance to achieve that all target audiences are ensured to provide necessary and consistent information as well as opportunities to participate and feedback through communication channels. It is noted that communication channels of the Strategy makes efficient use of existing organizations and institutions. Furthermore, communication channels of the Strategy are divided into two channels: internal and external channels. More specific communication channels are explained in the following subsections.

3.4.1 Internal Channels

The internal channels are communication channels that refer to existing communication flow within the structure of DILG and between DILG and its coordinating government agencies related to IRA.

- Organizational System of DILG is a nationwide organizational system of DILG from the national head office to local offices such as regional, provincial, city and municipal offices. Of the local offices, provincial, city and municipal offices are stationed at its respective LGUs, and city and municipal offices provide general supervision over its respective component barangays. In this regard, the national organizational system of DILG shall be utilized as an internal channel of the Strategy in communicating among all offices of DILG nationwide.
- Intergovernmental Network of DILG is an internal channel of DILG to function as a coordinating platform with coordinating government agencies related to IRA such as DOF and DBM as previously mentioned in Section 3.2.1 and utilized as an internal channel of the Strategy for an intergovernmental communication channel of DILG. In this regard, the Steering Committee established for the Study is recommended to maintain after completion of the Study and utilize to function as an intergovernmental network of DILG under the Strategy. It is noted that this intergovernmental network of DILG shall be also extended to function in communicating with a national legislative body of the Senate and Congress as well as public academic and research institutes as well.

3.4.2 External Channels

The external channels are communication channels that are existing communication flow outside of the structure of DILG.

- Network of LGU Leagues is a nationwide network of leagues of LGUs as previously mentioned in Section 3.2.2. The leagues are headquartered in Metro Manila with its national office and secretariat. In regard with representation of LGUs in leagues, each league is basically represented by its local chapter that the League of Cities of the Philippines has at provincial level and highly urbanized cities may form a chapter, the League of Municipalities of the Philippines at provincial level and Liga nag mga Barangay at municipal, city and provincial levels. In this regard, a nationwide network of leagues of LGUs shall be utilized as an external channel of the Strategy to communicate with all Local Chief Executives and its respective LGUs through chapters.
- Philippine Development Forum is a consultative and coordinating platform established between the Philippine government and international donors as previously mentioned in Section 3.2.4. This forum, particularly the Working Group on Decentralization and Local Governance is a platform to be functioned as an external channel of the Strategy to communicate with all international donors that are concerned with local government administration and finance.
- Website of DILG/BLGS is an existing official communication channel of DILG/BLGS, which shall be utilized as an effective external channel of the Strategy for target audiences. In this regard, the website of DILG/BLGS shall be considered as an essential communication channel to provide up-to-date and consistent information for target audiences such as documents and publications prepared as part of the Strategy, links to related information, an online forum for discussion and feedback, event information and contact information and so on. It is noted that the website of DILG/BLGS shall be also utilized as an internal communication channel within the structure of DILG, as long as local offices are connected to the internet.
- Mass Media is generally defined and understood by newspapers, televisions and radios, which have a broad

reach to the public, is effective in increasing awareness of relevant issue and provides an easy and accessible means of communicating information to audiences. In this regard, the Strategy implemented by DILG shall establish and maintain good working relations with these mass media to generate accurate and consistent reporting of information of the Strategy. Therefore, Media Relations Scheme is recommended to be implemented under the Strategy, which is subsequently described in Section 4.3.

3.5 Communication Materials and Methods

The communication materials and methods of the Strategy are composed of printed and visual materials as well as learning and consultation methods that help promotes effective communication for target audiences provided through communication channels. More specific communication materials and methods are explained in the following subsections.

3.5.1. Printed and Visual Materials

The printed and visual materials of the Strategy are composed of a newsletter, a brochure, a fact sheet and a presentation material, which are distributed through communication channels of the Strategy. In particular, it is noted that these materials are often electronically channeled through emails and websites in the form of the Portable Document Format (PDF) that has gained acceptance and popularity over printed correspondence.

- Newsletter is one or more printed sheets and periodically distributed to communicate information on a specific topic. This material shall be used to provide an updated topic, an issue or development of communication activities on an improvement policy of IRA system undertaken by the Strategy and issued regularly, preferably on a quarterly basis. It is noted that DILG has a regularly published newsletter called “DILG News Digest”, so it shall be utilized as a newsletter of the Strategy for both internal and external purposes.
- Brochure is a folded and printed double-sided booklet with multiple text panels that contains concise texts, graphics or tables. This material shall be used to provide highlights of key issues on an improvement policy of IRA system and a key message of the Strategy, with selected supporting graphs and tables.
- Fact Sheet is a short printed document with texts, graphs or tables and provided in the least amount of space that contains a specific topic in a format emphasizing key points of an interest and a concern. This material shall be used to provide a summary of an updated key point on an improvement policy of IRA system with its associated information supported by graphs and tables.
- Presentation Material is a promotion material composed of a set of an audio-visual presentation to visually present the content of a topic to audiences with audio explanations. This material shall be used to provide an outline of key issues on an improvement policy of IRA system and a key message of the Strategy with its associated information utilizing clear and concise statements, graphs and tables. It is noted that this presentation material shall be stored in the form of a CD-ROM and duplicated for a distribution purpose.

3.5.2. Learning and Consultation Methods

The Strategy applies meeting and seminar methods to a learning and consultation process of target audiences, which shall bring participants together to work toward learning, consensus building or discussion on key issues on an improvement policy of IRA system and a key message of the Strategy. Each of defined learning and consultation method is explained as follows.

- Policy Meeting is an internal meeting of DILG and participated in by senior officials concerned with the Strategy such as Undersecretary for Local Government, Directors and Division Chiefs at the national head office and Regional Directors. This meeting is held to (1) create and share a common policy foundation about key issues on an improvement policy of IRA system and a key message of the Strategy and (2) discuss about strategic directions of an improvement policy of IRA system among senior officials by reviewing feedbacks obtained from target audiences through communication activities of the Strategy.
- Learning Seminar is a one-day seminar for DILG local office staff and held at regional level for its respective provincial, city and municipal office staff to provide an opportunity for deepening knowledge and enhancing understanding about key issues on an improvement policy of IRA system and a key message of the Strategy.

With this opportunity given, DILG local office staff shall be able to provide accurate and consistent information, explanations and consultations to local target audiences through communication activities of the Strategy.

- Consultation Seminar is a one-day seminar for local administrative and legislative bodies and conducted at provincial level by DILG for the Local Chief Executives and the Local Councilors including key administrative staff of their respective LGUs concerned with IRA, in cooperation with provincial chapters of LGU related associations. This seminar is to provide an opportunity for understanding on key issues on an improvement policy of IRA system and a key message of the Strategy and establishing a common foundation among participants toward consensus building.
- Consultation Meeting is a half-day meeting for each of national administrative and legislative bodies, LGU related associations, academic and research institutes and international donors located in Metro Manila. This meeting shall be designed to provide an opportunity for discussing and exchanging opinions, views and suggestions on highlighted key issues on an improvement policy of IRA system and a key message of the Strategy and to get a certain level of support and consensus among these target audiences.

3.6. Issues

It is expected that, after completion of the Study, DILG shall review a proposal of the Study on an IRA distribution formula options and an improvement policy of IRA system and, thereafter, work on narrowing down to the final proposal and deciding on an amendment bill of LGC to be submitted to the Local Government Committee of the Senate and the Congress.

In this regard, the Strategy presented here shall be utilized by DILG to obtain wider understanding of and build a consensus of stakeholders on necessity of an improvement policy of IRA system in the forthcoming process of preparing an amendment bill of LGC. It is, therefore, necessary that the time frame required to implement the Strategy shall be examined and prepared by DILG, according to the schedule to be made for the abovementioned promotion activities.

4. Recommended Arrangements for Implementation of the Strategy

This chapter presents recommended implementation arrangements of the Strategy, which are composed of a communication unit, local information centers, a media relations scheme, and a monitoring and evaluation.

4.1. Communication Unit

4.1.1. National Level

The Communication Unit which is recommended to establish in DILG shall be regarded as a key vehicle to implement the Strategy and committed to ensuring that all communication activities of the Strategy shall be well communicated and understood by target audiences. In regard with an organization, a Communication Unit shall be established in the Office of Public Affairs (OPA) at the national head office of DILG, whose member staff shall be composed of Communication Officers selected from OPA responsible for overall communication planning, supervision and monitoring of the Strategy, and Policy Officers selected from BLGS responsible for overall technical assistance on an improvement policy of IRA system and LGC and coordination of the Strategy.

4.1.2. Local Level

In regard with local operations, DILG staff of regional offices shall be assigned and functioned as Regional Supervision Officers responsible for overall supervision of all communication activities of the Strategy undertaken within its regional jurisdiction. Accordingly, DILG staff of provincial, city and municipal offices shall be assigned and functioned as Provincial, City or Municipal Operations Officers and responsible for conducting operations of the Strategy undertaken within respective jurisdiction.

4.2. Local Information Centers

This facility is recommended to utilize DILG local offices at provincial, city and municipal levels located at respective LGUs to be functioned as Local Information Centers to increase its capacity of providing all basic information on an improvement policy of IRA system to be made available for target audiences at local level. This facility shall ensure that accurate and consistent information is provided to target audiences nationwide. Furthermore, this recommended facility is closely related to Provincial, City and Municipal Operations Offices recommended previously in Section 4.1.

4.3. Media Relations Scheme

The Media Relations Scheme is a recommended scheme to establish and maintain good working relations with media such as newspapers, televisions and radios to generate accurate and consistent reporting of media on information of the Strategy. This scheme would help media to identify newsworthy topics, obtain access to sources and prepare interesting articles, activities of which would benefit both DILG and media by generating more accurate reporting of information of the Strategy. The following activities would be basic tasks of the scheme.

- *Determination of the Interests and Needs of Media* is required to learn and analyze about interests of media in order to work with media effectively. The following activities would help determine interests and needs of media: (1) monitoring of media reports on newspapers, televisions and radios and (2) collection and analysis of press clippings.
- *Preparation of Newsworthy Information for Media* is required to produce newsworthy information for media: (1) news releases, (2) fact sheets, (3) feature stories, (4) opinion pieces, (5) newsletter and (6) a list of resource persons and experts on IRA and its related field in local government administration and finance.

4.4. Monitoring and Evaluation

It is important that communication activities of the Strategy shall be regularly monitored and evaluated to ensure that a key message and its associated information provided through the Strategy shall be well conveyed and understood by target audiences. Furthermore, it is noted that monitoring and evaluation activities of the Strategy shall facilitate ownership and participation of target audiences.

4.4.1. Gathering of Feedback

The feedbacks gathered through all communication channels of the Strategy shall be well analyzed and summarized into responsiveness summaries with explanations and comments prepared by DILG. The responsiveness summaries shall be, thereafter, provided to target audiences through communication channels of the Strategy.

4.4.2. Importance of Feedback

These feedbacks gathered shall be fully utilized by DILG to improve effectiveness, consistency and accuracy of communication activities of the Strategy as well as to analyze and evaluate awareness and understanding of target audiences on an improvement policy of IRA system through generalizing opinions, views and suggestions of target audiences.

5. Recommended Operations Framework of the Strategy

This chapter presents recommended operations framework of the Strategy, which is summarized in the following table.

Recommended Operations Framework of the Strategy (1/3)

Target Audiences	Key Strategies	Communication Channels	Communication Materials and Methods
National Governments (DILG)	<ul style="list-style-type: none"> • Create and share a common policy foundation among DILG senior officials on an improvement policy of IRA system and a key message, and discuss on its possible strategic directions through feedbacks of the Strategy. • Provide training for DILG local office staff to understand well on key issues and a key message of the Strategy on an improvement policy of IRA system to provide accurate and consistent information for local target audiences. 	<ul style="list-style-type: none"> • Organizational system of DILG • Website - DILG / BLGS • Mass media 	<ul style="list-style-type: none"> • Policy meeting (senior officials) • Learning seminar (local office staff) • Presentation material • Newsletter • Fact sheet • Brochure • •
National Governments (Coordinating Agencies of DILG related to IRA)	<ul style="list-style-type: none"> • Discuss and share on feedbacks obtained from target audiences. • Coordinate and consult on possible strategic directions of an improvement policy of IRA system through feedbacks of the Strategy. 	<ul style="list-style-type: none"> • Intergovernmental network of DILG • Website - DILG / BLGS • Mass media 	<ul style="list-style-type: none"> • Consultation meeting • Presentation material • Newsletter • Fact sheet • Brochure

Source: JICA Study Team

Recommended Operations Framework of the Strategy (2/3)

Target Audiences	Key Strategies	Communication Channels	Communication Materials and Methods
National Governments (National Legislative Body)	<ul style="list-style-type: none"> • Provide concise and clear information to facilitate discussion about key issues on an improvement policy of IRA system and obtain constructive opinions, views and suggestions. • Maintain close contacts and relationships with the Local Government Committee of the Senate and the Congress, particularly through assigning DILG staff as a Liaison Officer for each of the Senate and the Congress to keep updating the latest information and materials of the Strategy. 	<ul style="list-style-type: none"> • Intergovernmental network of DILG • Website – DILD / BLGS • Mass media 	<ul style="list-style-type: none"> • Consultation meeting • Presentation material • Newsletter • Fact sheet • Brochure

Local Governments (Local Administrative and Legislative Body)	<ul style="list-style-type: none"> Facilitate awareness and understanding on an improvement policy of IRA system through accurate and consistent message and information of the Strategy. Build consensus toward an improvement policy of IRA system through communication activities of the Strategy. 	<ul style="list-style-type: none"> Organizational system of DILG Network - LGU leagues Website - DILG / BLGS Mass media 	<ul style="list-style-type: none"> Consultation seminar Presentation material Newsletter Fact sheet Brochure
Local Governments (LGU Related Association)	<ul style="list-style-type: none"> Provide and keep updating the latest information on an improvement policy of IRA system. Maintain close contacts to see the possible strategic direction of an improvement policy of IRA system, discuss on constructive opinions, views and suggestions about feedbacks of LGUs obtained from communication activities of the Strategy and coordinate with the Local Chief Executives and the Local Councilors on the possible direction of an improvement policy of IRA system. 	<ul style="list-style-type: none"> Network - LGU leagues Website - DILG / BLGS Mass media 	<ul style="list-style-type: none"> Consultation meeting Presentation material Newsletter Fact sheet Brochure
Academic and Research Institutes	<ul style="list-style-type: none"> Develop and maintain relationships by providing updated information of the Strategy. Obtain and review advices and suggestions through opportunities provided for discussions. 	<ul style="list-style-type: none"> Intergovernmental network of DILG Website – DILG / BLGS Mass media 	<ul style="list-style-type: none"> Consultation meeting Presentation material Newsletter Fact sheet Brochure
International Donors	<ul style="list-style-type: none"> Maintain relationships by providing updated information and materials of the Strategy. Discuss and exchange opinions and views on results of the Strategy for an improvement policy of IRA system. 	<ul style="list-style-type: none"> Philippine Development Forum Website – DILG / BLGS Mass media 	<ul style="list-style-type: none"> Consultation meeting Presentation material Newsletter Fact sheet Brochure

Source: JICA Study Team

Recommended Operations Framework of the Strategy (3/3)

Target Audiences	Key Strategies	Communication Channels	Communication Materials and Methods
International Donors	<ul style="list-style-type: none"> Maintain relationships by providing updated information and materials of the Strategy. Discuss and exchange opinions and views on results of the Strategy for an improvement policy of IRA system. 	<ul style="list-style-type: none"> Philippine Development Forum Website – DILG / BLGS Mass media 	<ul style="list-style-type: none"> Consultation meeting Presentation material Newsletter Fact sheet Brochure

Source: JICA Study Team