

REPUBLIC OF THE PHILIPPINES
Department of the Interior and Local Government
National Economic and Development Authority
Department of Budget and Management
Department of Finance

Joint Memorandum Circular No. 1 Series of 2016
November 18, 2016

To : All Officials of the Department of the Interior and Local Government (DILG), Department of Budget and Management (DBM), Department of Finance (DOF) through the Bureau of Local Government Finance (BLGF), and the National Economic and Development Authority (NEDA), Provincial Governors, City and Municipal Mayors, Members of the Sanggunian, Local Development Councils, Local Finance Committees and All Others Concerned

Subject : Updated Guidelines on the Harmonization of Local Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight

1.0 STATEMENT OF POLICY

In pursuit of better convergence among the Oversight Agencies through the institutionalization of the Coordinating Committee on Decentralization (CCD), the National Inter-Agency Team (NIAT) for Public Financial Management (PFM) and the Regional Inter-Agency Teams (RIATs) for PFM, as laid down in the DBM-DILG-DOF-NEDA Joint Memorandum Circular (JMC) No. 2015-1 dated 24 February 2015,¹ we hereby adopt the provisions of this JMC to enable better coordination and improve the quality of Oversight Agencies' technical assistance to local government units' (LGUs') public financial management, and ensure that the different tools of the Oversight Agencies, including policy development, advice, guidance, manuals, guidelines, issuances, awards and others, complement each other.

2.0 PURPOSE

To enhance the guidelines on the harmonization of local planning, investment programming, resource mobilization, budgeting, expenditure management, and performance monitoring and coordination in fiscal oversight by:

- 2.1 Establishing the formal structure and mechanisms for convergence among the Oversight Agencies at the national and regional levels;

¹ Adoption of the Local Government Units Public Financial Management Reform Roadmap and Implementation Strategy

- 2.2 Clearly identifying and delineating the roles and responsibilities of the Oversight Agencies, as well as the LGUs; and
- 2.3 Prescribing the improved public financial management policies, systems and tools within the context of convergence through the identification of their interdependencies and areas for complementation and integration.

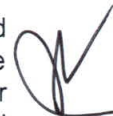


3.0 COVERAGE

This JMC shall cover the areas of Local Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight of DBM, DILG, DOF and NEDA over provinces, cities and municipalities.





4.0 DEFINITION OF TERMS

- 4.1 **Annual Budget** – refers to the financial plan embodying the estimates of income and expenditures for one (1) fiscal year. (Section 306(a) of RA No. 7160)
- 4.2 **Annual Investment Program (AIP)** – refers to the annual slice of the Local Development Investment Program (LDIP), which constitutes the total resource requirements for all Programs, Projects and Activities (PPAs) consisting of the annual capital expenditure and regular operating requirements of the LGU.
- 4.3 **Assessment Evaluation and Examination Manual (AEEM)** – a manual by the DOF-BLGF for the evaluation of real property assessment operations of the local assessors' office of all LGUs based on the Manual for Real Property Appraisal and Assessment Operations (MRPAAO).
- 4.4 **Budget Operations Manual (BOM) for Local Government Units** – the definitive guide for LGUs on the entire budget process, including the preparation of annual and supplemental budgets of LGUs. For the purpose of this JMC, the BOM referred to will be the 2016 Edition.
- 4.5 **Comprehensive Development Plan (CDP)** – the document that pertains to the multi-sectoral plan formulated at the city or municipal level, which embodies the vision, sectoral goals, objectives, development strategies and policies within the terms of LGU officials and the medium-term. The CDP contains: (1) Ecological Profile; (2) Sectoral Development Plan; and (3) Implementing Instruments.
- 4.6 **Comprehensive Development Planning Guide (CDP Guide)** – the guidebook or instructional manual for the preparation of the CDP issued in 2010 by the DILG.
- 4.7 **Comprehensive Development Plan Review Guide (CDP Review Guide)** – a tool by the DILG for the review of the CDPs of component cities and municipalities by their respective provinces issued with the Local Planning Illustrative Guide: Preparing and Updating the Comprehensive Development Plan (CDP).
- 4.8 **Convergence** – an approach to the provision of technical assistance to LGUs where Oversight Agencies work together at national and regional levels for

the purpose of achieving the shared objective of stronger local government public financial management and better public services.

- 4.9 **Creditworthiness Rating System (CRS)** – a comparative measure of the LGU's ability to meet its debt obligations on time constructed from the Local Government Financial Performance Monitoring System (LGFPMs) indicators for revenue generation capacity rigidity of expenditures; financial management capacity; investment and debt capacity; and repayment experience.
- 4.10 **Current Operating Expenses** – the sum of Personal Services (PS), Maintenance and Other Operating Expenses (MOOE) for any given year.
- 4.11 **Delivering Collaborative Technical Assistance as Regional Inter-Agency Team on LGU PFM: A Convergence Toolkit** – a toolkit that maps out a process for RIATs in providing technical assistance to LGUs. The process follows the basic project management cycle: assessment, design, delivery, monitoring, evaluation and sustaining the gains. Each phase in the process outlines the key steps to be performed. Each step is presented with an explanation (1) why the step is needed; (2) who are involved; and (3) how it is done. The technical assistance management process reflected in the toolkit encourages RIATs to demonstrate convergence across the five (5) phases of providing technical assistance to LGUs.
- 4.12 **Development Sectors** – pertains to the five (5) sectors of the CDP namely: (1) Social Development Sector, (2) Economic Development Sector, (3) Environmental and Natural Resources Management Sector, (4) Physical or Infrastructure Development Sector and (5) Institutional Development Sector.
- 4.13 **Ecological Profile** – the more comprehensive replacement of the usual socioeconomic profile which gives equal coverage to the physical, biological, socioeconomic, cultural and built environments of a city or municipality.
- 4.14 **Financing Plan** – the sum total of resources comprised of external sources and the Local Resource Mobilization Program (LRMP) for the financing of a three-year cycle of the LDIP.
- 4.15 **Good Financial Housekeeping (GFH)** – formerly the Seal of Good Housekeeping (SGH), is a component of the Seal of Good Local Governance (SGLG) that measures LGU compliance in the practice of transparency or providing public access to accurate and complete financial records and compliance to Commission on Audit (COA) rules of audit or no adverse findings. 
- 4.16 **Guidelines for the Updating of the Local Revenue Code (LRC) of LGUs** – a joint publication by the DOF and DILG through the coordination between the DILG-BLGD and DOF-BLGF in relation to DOF-DILG JMC No. 2012-01 *Updating Local Revenue Codes*, dated 13 January 2012, prescribing the guidelines in updating and rationalizing the rate structures of the LRC in pursuit of local economic development. 
- 4.17 **Guidelines on Provincial/Local Planning and Expenditure Management (P/LPEM)** – a five-volume comprehensive set of guidelines by the NEDA that serves as reference for provinces in planning, investment programming, revenue generation, budgeting and public expenditure management, and project evaluation and development. 




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- 4.18 **Handbook of Civil Society Organizations Participation in the Local Budget Process (CSO Handbook)** – a publication of the DBM for use by LGUs and accredited civil society organizations (CSOs). It is designed to assist CSOs to better appreciate the five (5) phases of the local government budget process. The identified emerging roles of LGUs and CSOs in each budget phase are based on success stories and extensive consultations with LGUs and CSOs.
- 4.19 **Implementation Instruments** – refers to the tools or documents that will support the implementation of the sectoral development plans in a CDP. These include the LDIP, Legislative Requirements, Capacity Development Program and Monitoring and Evaluation Strategy.
- 4.20 **Internal Audit Manual (IAM) for Local Government Units** – a Manual issued by the DBM, which is primarily anchored on the Philippine Government Internal Audit Manual and customized to the needs and circumstances of the LGUs. It provides a primer on internal controls and on how to organize the internal audit service/internal audit unit (IAS/U), as well as how to plan, execute, report, and follow up on internal audits.
- 4.21 **LGU Integrated Financial Tools (LIFT)** – a web-based system that serves as a portal for three (3) major LGU financial and governance applications. These three (3) major LGU financial and governance application systems are the Electronic Statement of Receipts and Expenditures (eSRE), the Local Governance Performance Management System (LGPMS) and the Local Fees and Charges Estimation System (LFCES).
- 4.22 **Local Chief Executive (LCE)** – for the purpose of this JMC, the highest elected official in the LGU, namely, the mayor in the case of the city and municipality, or the governor in the case of the province.
- 4.23 **Local Development Council (LDC)** – the body mandated by law to assist the Sanggunian concerned in setting the direction of economic and social development and coordinating development efforts within their respective territorial jurisdictions.
- 4.24 **Local Development Investment Program (LDIP)** – a basic document linking the local development plan to the budget for cities and municipalities. It contains a prioritized list of PPAs which are derived from the CDP matched with financing resources and to be implemented within a three to six-year period. 
- 4.25 **Local Fees and Charges Estimation System (LFCES)** – a web-based data management and computation system which is a tool for estimating the appropriate local fees and charges based on the pertinent or relevant cost items incurred by the LGU in providing the service and/or administrative support to the user or client. The system has an online and offline sub-system component to be used by the Central Office of the BLGF and LGUs, respectively. 
- 4.26 **Local Finance Committee (LFC)** – the body composed of the Local Planning and Development Coordinator (LPDC), the local budget officer, and the local  




treasurer, mandated by law to perform the duties and functions as required under Section 316 of Republic Act (RA) No. 7160.²

- 4.27 **Local Governance Performance Management System (LGPMS)** – a self-assessment, management and development tool that enables provincial, city and municipal governments to determine their capabilities and limitations in the delivery of essential public services. The LGPMS serves three primary purposes: a) supporting the development of a local government through the improved use of financial and human resources; b) benchmarking local government performance against established standards; and c) informing national policymakers on the state of development in local governments.
- 4.28 **Local Government Financial Performance Monitoring System (LGFPMs)** – an eSRE built-in performance monitoring system for fiscal and financial indicators covering revenue generation, expenditure management, debt and investment management, and overall financial management. The indicators can be clustered and used for measuring the creditworthiness of LGUs.
- 4.29 **Local Government Fiscal Sustainability Scorecard (Iskor ng 'yong Bayan)** – measures the annual performance of the LGU's fiscal and financial management through a scorecard officially issued by the DOF, through the BLGF, to all provinces, cities, and municipalities. It rates the level of efficiency, innovativeness of LGUs in revenue generation and resource mobilization, and compliance with reportorial requirements of the DOF and the statutory limitations on local expenditures.
- 4.30 **Local Planning Illustrative Guide: Preparing and Updating the Comprehensive Development Plan (CDP Illustrative Guide)** – a simplified version of the CDP Guide which also updates the CDP Guide with respect to changes in policies and operational procedures, preparation of the LDIP and other implementing tools, directing planners to new tools such as the Rationalized Planning Indicator and Data Set (RaPIDS), and includes a process for the review of the CDP and the LDIP.
- 4.31 **Local Resource Mobilization Program (LRMP)** – the total local resources comprising of own source revenues, intergovernmental fiscal transfers and other financing options over a three-year cycle or for financing the LDIP for three (3) years.
- 4.32 **Local Treasury Operations Manual (LTOM)** – the manual of operations issued by the DOF-BLGF for the local treasury offices particularly local treasurers and their assistants and others concerned applicable to all levels of LGUs and serves as manual of instruction in the implementation and discharge of duties and responsibilities of local treasurers and other treasury personnel.
- 4.33 **Manual for the Evaluation of Local Treasury Operations (MELTO)** – the basic reference of the BLGF and its Regional Offices and the provinces in the conduct of the evaluation of treasury operations of local governments within their respective jurisdictions to support the performance of the agency mandate in supervising local treasury operations.



² The Local Government Code of 1991


- 4.34 **Manual for Real Property Appraisal and Assessment Operations (MRPAAO)** – the manual issued by the DOF to guide the conduct of real property appraisal and assessment by local assessor's offices and contains the standards, rules and regulations for the proper classification, appraisal and assessment of real property, as issued by the Secretary of Finance.
- 4.35 **Manual on the Setting Up and Operations of Local Economic Enterprises** – a Manual issued by the DBM which provides guidance on how to determine the viability of proposed Local Economic Enterprises (LEEs), how to set up and operate viable LEEs, and the measures to be undertaken to address existing non-viable LEEs.
- 4.36 **Medium Term Forecasts of Current Operating Expenses** – the three-year forecast of PS, MOOE, as well as other capital outlays (non-capital expenditures).
- 4.37 **Performance Standards for Local Treasurers and Local Assistant Treasurers** – a DOF policy that sets the performance standards, metrics, and appraisal system for local treasurers and assistant treasurers to support decisions on appointment, promotion, renewal of designation and extension of service, capacity building, awards and recognition.
- 4.38 **Provincial Development and Physical Framework Plan (PDPFP)** – a document that identifies strategies and corresponding PPAs that serve as primary inputs to the provincial investment programming, budgeting and implementation. The PDPFP also serves as a key vertical influence in linking provincial development objectives with local, regional and national policies and priorities.
- 4.39 **Provincial Development Investment Program (PDIP)** – a basic document linking the local development plan to the budget for provinces. It contains a prioritized list of PPAs which are derived from the PDPFP matched with financing resources, and to be implemented within a three to six-year period.
- 4.40 **Public Financial Management Assessment Tool (PFMAT)** – a self-assessment, evidence-based instrument by the DBM which describes the characteristics of an open and orderly PFM system using seven (7) critical dimensions. It is a diagnostic tool which establishes the indicators that will help the LGUs identify the strengths and weaknesses in their PFM system as bases for improvement measures. 
- 4.41 **Public Financial Management Improvement Plan (PFMIP)** – the set of PPAs that will be undertaken by the LGU to address the areas in PFM that need to be further improved and/or sustained based on the assessment by the LGU of the different critical dimensions of an open and orderly PFM system provided under the PFMAT. 
- 4.42 **Public Financial Management (PFM) Tools Using the Electronic Statement of Receipts and Expenditures (eSRE)** – the manual issued by the DOF-BLGF that provides the step-by-step process for generating annual and medium-term revenue forecasts for key own-source revenues (e.g., collections from business taxes) and the process for reconciling these forecasts with alternative forecasts from local treasury offices for purpose of establishing annual revenue targets. The forecasts generated and the final 

revenue targets will be used in the preparation of the CDP, LDIP, AIP and Annual Budget.

- 4.43 **Rationalized Planning Indicator and Data Set (RaPIDS)** – a set of updated, minimum and recommended social, financial, expenditure, economic, and multi-sectoral indicators for the purpose of planning, investment programming, budgeting and plan-budget monitoring.
- 4.44 **Rationalizing the Local Planning System (RPS)** – a source book detailing the policy framework and guiding principles for local planning.
- 4.45 **Resources** – the term used to refer to revenues, gross borrowings and free or unencumbered cash balances.
- 4.46 **Resource Mobilization** – a program for identifying, accessing and managing resources for the purpose of supporting local budgets and local public investments.
- 4.47 **Resource Mobilization Manual (RMM)** – a publication by the DOF-BLGF which refers to a set of guides for enhancing local own-source revenue generation, identifying and accessing traditional and non-traditional financing sources, and developing a plan for mobilizing, and managing a viable portfolio of these different resources for financing local development projects.
- 4.48 **Revenue** – for the purpose of this JMC, this refers to income generated from local sources such as local taxes, fees and charges and income from the operation of local economic enterprises.
- 4.49 **Seal of Good Local Governance (SGLG)** – a good governance measurement system that assess LGU performance in good financial housekeeping, disaster preparedness, social protection, peace and order, environmental management, business-friendliness and competitiveness.
- 4.50 **Sectoral Development Plans** – refers to the structured list of PPAs identified to address the gaps found for the five (5) development sectors of the CDP.
- 4.51 **Statement of Receipts and Expenditures (SRE)** – the financial management reporting and monitoring system for LGUs which is prepared by the local treasury office at all levels. The SRE is a computerized system which is called the electronic SRE or eSRE and covered by appropriate DOF Department Orders. 
- 4.52 **Supplemental Budget** – a budget that may be enacted after the annual budget has been approved by the Local Sanggunian. Changes in the Annual Budget may be done through Supplemental Budgets enacted pursuant to Section 321 of RA No. 7160. 


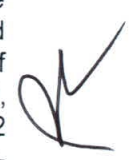


5.0 IMPLEMENTING FRAMEWORK AND INSTITUTIONAL STRUCTURE

- 5.1 To ensure the institutionalization and sustainability of convergence among the Oversight Agencies at the national and regional levels, the Oversight Agencies shall continue to maintain and strengthen the CCD.
- 5.2 The CCD is an inter-agency body composed of the DILG, DBM, DOF-BLGF and NEDA, which was created pursuant to the DILG-NEDA-DBM-DOF and LGU Leagues' Memorandum of Understanding (MOU) dated 6 November 2009. The CCD was created in response to Section 4.7 of DILG-NEDA-DBM-DOF JMC No. 1 dated 8 March 2007.³
- 5.3 The CCD also invites representation from the League of Provinces of the Philippines (LPP), the League of Cities of the Philippines (LCP), the League of Municipalities of the Philippines (LMP), the Liga ng mga Barangay sa Pilipinas (LnB), and the Union of Local Authorities of the Philippines (ULAP). The DILG shall act as the Chair of the CCD and, as such, shall convene the same quarterly and shall include in its regular budget the logistical support for the CCD.
- 5.4 The CCD shall: a) oversee the implementation of this JMC; b) recommend updating of its provisions, as necessary; c) provide overall policy and operational oversight over matters covered by their respective mandates, including but not limited to PFM; and d) review the progress of capacity development in the areas covered by this JMC for the purpose of coordination as well as investment.
- 5.5 To further institutionalize and sustain the convergence among the Oversight Agencies, the NIAT and the RIATs are created pursuant to the DILG-NEDA-DBM-DOF and LGU Leagues' MOU dated 6 November 2009 and pursuant to DBM-DILG-DOF-NEDA JMC No. 2015-1 dated 24 February 2015.
- 5.6 The NIAT for PFM shall be the Technical Working Group on PFM under the CCD composed of two (2) representatives from each of the LGU Policy Units of the Oversight Agencies.
- 5.7 The NIAT for PFM shall: a) monitor the implementation of the LGU PFM Reform Roadmap and Implementation Strategy and report to the CCD on achievements, problems encountered; and b) recommend appropriate measures to the CCD and implement decisions of the latter concerning the LGU PFM Reform Roadmap and Implementation Strategy. 
- 5.8 The RIATs for PFM shall be composed of the Regional Directors and at least two (2) technical staff each from DBM, DILG, DOF, through the BLGF, and NEDA and created pursuant to DBM-DILG-DOF-NEDA JMC No. 2015-1 dated 24 February 2015. 
- 5.9 The RIATs for PFM shall: a) provide technical assistance to the LGUs in the design and implementation of their PFMIPs; and b) continually undertake measures to improve coordination and convergence among the Oversight Agencies composed of the Regional Directors and at least two (2) technical staff from the Oversight Agencies.

³ *Guidelines on the Harmonization of Local Planning, Investment Programming, Revenue Generation, Budgeting and Expenditure Management* 

- 5.10 The DILG, DBM, NEDA, and DOF through the BLGF, when needed, shall provide in their regular budgets support for the technical assistance and capacity development activities of the NIAT and RIATs for PFM.

6.0 ROLES AND RESPONSIBILITIES OF OVERSIGHT AGENCIES AND LGUS

- 6.1 The roles and responsibilities of the Oversight Agencies support the very intent of harmonizing and, where appropriate, integrating existing and current official policies, guides and manuals on local planning, investment programming, resource mobilization, budgeting, expenditure management, and performance monitoring and coordination in fiscal oversight at local levels, and effect the complementation of activities between and among the provinces and their component LGUs, as well as interface of NGAs in local planning.
- 6.2 Pursuant to Section 5 (e) of RA No. 6975⁴ and Paragraph K, Rule 23, Article 182, IRR of RA No. 7160, the DILG shall vigorously pursue its mandate to establish and formulate plans, policies and programs to strengthen the technical, fiscal and administrative capabilities of local governments and shall continue its advocacy towards a rationalized local planning system for adoption by all cities and municipalities through:
- 6.2.1 The capacitation of cities and municipalities on the use of the RPS Sourcebook;
 - 6.2.2 The capacitation of cities and municipalities on the use of the CDP Guide;
 - 6.2.3 The issuance and capacitation of the cities and municipalities on the use of the RaPIDS; and
 - 6.2.4 The issuance and capacitation of cities and municipalities, as well as guidance to the province, on the use of the CDP Illustrative Guide.
- 6.3 The NEDA, as the national planning body, shall be responsible for coordinating the formulation of continuing and integrated socioeconomic development plans, policies and programs which are embodied in the Philippine Development Plan (PDP), including the formulation of annual and medium-term public investment programs and the monitoring and evaluation of plan implementation (Executive Order (EO) No. 230 Series of 1987, *Reorganizing the National Economic and Development Authority*, dated 22 July 1987). The NEDA shall integrate the approved plans of provinces, highly-urbanized cities and independent component cities in the Regional Development Plans and the PDP. 
- 6.4 The DILG and NEDA shall be responsible for preparing planning guidelines which may be used as reference of LGUs in the preparation of PDPFPs and CDPs. These guidelines shall aim to strengthen the vertical linkages of the development plans and investment programs at various levels as well as advocate the importance of horizontal linkage of planning and investment programming with revenue generation and budgeting. 


⁴ An Act Establishing the Philippine National Police under a Reorganized Department of the Interior and Local Government, and for Other Purposes

- 6.5 The DBM shall be responsible for the efficient and sound utilization of government funds and revenues to effectively achieve our country's development objectives (EO No. 292, Series of 1987, *Instituting the "Administrative Code of 1987,"* dated 25 July 1987). It shall promulgate the BOM and capacitate the LGUs on its use to improve and systematize methods, techniques and procedures employed in budget operation, preparation, authorization, execution and accountability (Section 354, RA No. 7160). The said Manual shall be updated as the need arises in order to integrate recent developments in budgeting and expenditure management. The DBM shall also issue the IAM for LGUs and the Manual on the Setting Up and Operations of Local Economic Enterprises, and other tools that will help promote the efficient and sound utilization of government funds and resources. In addition, the DBM shall provide capacitation on the CSO Handbook to guide civil society organizations participation in pre-budget preparation and in the local budget process.
- 6.6 The DOF, through the BLGF, shall be responsible for the supervision of the revenue operations of all local government units (Section 2, Book IV, of EO No. 292 and Article 287, IRR of RA No. 7160), and shall promulgate the necessary policies, rules and regulations, and capacitate the LGUs in the following:
- 6.6.1 LTOM;
 - 6.6.2 MRPAAO;
 - 6.6.3 Philippine Valuation Standards (PVS);
 - 6.6.4 Mass Appraisal Guidebook (MAG);
 - 6.6.5 SRE including LGFPMS;
 - 6.6.6 RMM;
 - 6.6.7 PFM Tools Using the eSRE;
 - 6.6.8 Performance Standards for Local Treasurers and Local Assistant Treasurers (DOF Department Order No. 006-2015 dated 20 January 2015);
 - 6.6.9 Guidelines for the Updating of the Local Revenue Code; and
 - 6.6.10 Other such policies, manuals, guidelines, rules and regulations that may be issued by the DOF and the BLGF related to local treasury and assessment operations.




7.0 PFM POLICIES, SYSTEMS AND TOOLS FOR PLANNING AND BUDGETING

- 7.1 Linking budgeting to policy priorities through improved planning is essential for poverty reduction and inclusive growth. This requires a new development paradigm based on identification of development drivers and an improved interface between provincial, city and municipal planning.
- 7.2 The LGUs, in preparing their development plans, investment programs and budgets, should follow the:

- 7.2.1 NEDA's Guidelines on P/LPEM (Volumes 2 & 3) and other reference documents by the agency;
 - 7.2.2 DILG's CDP Illustrative Guide including NEDA-DILG guidance on the interface between the PDPFP and the CDP;
 - 7.2.3 DBM's BOM for LGUs, 2016 Edition, particularly in coming up with Medium Term Forecasts of Current Operating Expenses; and
 - 7.2.4 DOF-BLGF's RMM.
- 7.3 The LGUs that set up and/or operate LEEs shall be guided by the following:
- 7.3.1 DBM's Manual on the Setting Up and Operations of Local Economic Enterprises to determine viability of proposed LEEs and measures to be taken for existing non-viable LEEs;
 - 7.3.2 NEDA's Guidelines on P/LPEM (Volume 5) on undertaking Feasibility Study of proposed LEEs;
 - 7.3.3 DOF-BLGF advice on fiscal and financial management of LEEs; and
 - 7.3.4 DILG advice on legal aspects of setting up and operating LEEs.
- 7.4 The LGUs shall also use the findings of their internal audits in the formulation of development plans and investment programs. For purposes of organizing IAS/U, performing and reporting on internal audits, the LGUs should follow the DBM IAM for LGUs.
- 7.5 The LGUs shall also adhere to the process, procedures, techniques, tools and forms governing the local budget process and encourage public participation in its phases covering: pre-budget preparation; budget preparation; budget authorization; budget review; budget execution; and budget accountability. For this purpose, the LGUs shall be guided by the following:
- 7.5.1 DBM's BOM for LGUs, 2016 Edition; and
 - 7.5.2 DBM's CSO Handbook.
- 7.6 The RIATs shall assist the LGUs in applying change management approaches, techniques and skills, as well as in setting up change management teams to enable LGUs to manage the PFM reform process. For these purposes, the RIATs shall be guided by the RIAT Toolkit for Convergence.

8.0 POLICY GUIDELINES FOR PLANNING AND BUDGETING

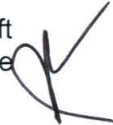


- 8.1 In accordance with the intent and purposes of this JMC, Synchronized Local Budgeting and Planning Calendar (SLPBC) 2016 Edition (Annex B) of this JMC hereby replaces the SLPBC (Annex B) of DILG-NEDA-DBM-DOF JMC No. 2007-1 Series of 2007, dated 8 March 2007. The conduct of the activities for planning and budgeting shall be in accordance with the guidelines issued by DILG, NEDA, DBM and DOF, through BLGF, as provided in Section 7.0 of this JMC.

- 8.2 All LPDCs, local budget officers and local treasurers shall update their respective planning databases that include, among others, the socioeconomic, physical resources, time series revenue and expenditure data and the datasets prescribed in the RaPIDS. The updated planning database should be ready by July of the election year in time for the plan preparation.
- 8.3 All LDCs shall be reconstituted not later than first week of September of every election year based on the DILG Memorandum Circular (MC) No. 2016-97 *2016 Accreditation of Civil Society Organizations and Selection of Representatives to the Local Special Bodies*, dated 19 July 2016, and DILG MC No. 2016-102 *Guidelines on the Preparation or Updating of Local Plans*, dated 8 August 2016.
- 8.4 The mechanism for choosing private sector and CSO representatives in the LDCs shall be governed by DILG MC No. 2016-97 dated 19 July 2016 and based on the CSO Handbook.
- 8.5 The PDPFP and CDP shall be prepared following the PLPEM (Volume 2) and CDP Guide and CDP Illustrative Guide.
- 8.6 The LDCs shall also prioritize and, in coordination with the LFCs, match the PPAs with available financing resources. In the process of formulating and completing the multiyear PDIP/LDIP, the forms in the CDP Illustrative Guide and Annex C LDIP Summary Form shall be used by LGUs at all levels. The LFC shall provide measures in the LRMP to generate additional revenues and identify other financing resources to finance the PDIP/LDIP.
- 8.7 In formulating the multi-year PDIP/LDIP and LRMP, the LDCs may use the tools provided by other appropriate and applicable guidelines. These include, but not limited to, the resource mobilization guidelines, revenue forecasting and target setting guidelines, and eSRE forecasting module outputs of the BLGF in the estimation of available resources for financing projects in the PDIP/LDIP and consequently, the AIP; and procedures for generating the Medium-Term Forecasts of Current Operating Expenses, including other capital outlays, as provided in the BOM for LGUs, 2016 Edition.
- 8.8 The LDCs shall cull out the AIP as the current slice of the PDIP for the provinces, and the LDIP for cities and municipalities, which upon approval by the Sanggunian, shall serve as the basis for preparing the executive budget. The LDCs shall endorse the AIP to the local budget officer for budget preparation and in determining the annual budgetary allocations for PPAs vis-à-vis allocations for other purposes as indicated in the attached Annex A AIP Summary Form. 
- 8.9 In the event of the existence of local advisory councils or sectoral or functional committees, especially those created to implement national government programs, additional steps shall be taken in the planning process as provided in the CDP Illustrative Guide to ensure that the projects of these planning bodies are integrated into the PDIP/LDIP and AIP as well as avoid wasteful duplication of projects and programs. 
- 8.10 In succeeding years prior to the next preparation/updating of the PDPFP and CDP, the LDC, in consultation with the LFC, shall update the PDIP for provinces and LDIP and LRMP for cities and municipalities and cull out an AIP 

as input to the annual budget preparation. The PDIP and LDIP updating shall be on account of outcomes of PPAs implemented in the previous year, changes in the planning environment and financing conditions, among others.

- 8.11 Local budgeting activities shall proceed following the DBM's issuance of the Local Budget Memorandum providing, among others, the official Internal Revenue Allotment (IRA) shares of LGUs and other special shares or revenue sources, as well as the guidelines for the preparation of local budgets. The local annual budgets should be based on the approved AIPs. To this end, the AIPs should be approved by the respective Sanggunians before the start of budget preparation.
- 8.12 These activities shall be in accordance with the steps, procedures, processes and forms prescribed in the BOM for LGUs, 2016 Edition, and other issuances by the DBM, provided that in the AIP Summary Form (Annex A), the LGU's vision, strategic directions, specific objectives and policy directions shall be culled from the PDPFP and CDP, and the PPAs shall be taken from the current slice of the approved or updated PDIP/LDIP.
- 8.13 As part of the local budgeting process, local treasurers shall be required to set annual revenue targets based on the methodology and criteria set forth in DOF Department Order No. 006-2015 dated 20 January 2015 and the prescribed revenue target reconciliation process as described in PFM Tools for the eSRE.

9.0 PROVINCE – CITY/MUNICIPALITY COMPLEMENTATION




- 9.1 During the preparation of the PDPFP/CDP, the LPDCs of provinces and their component cities and municipalities shall coordinate with each other, as may be necessary, following the SLPBC 2016 to ensure consistency of vision and strategic directions and in order to facilitate the complementation of PPAs as necessary across LGU levels. (Please refer to Annex B SLPBC 2016).
- 9.2 After the reconstitution of the Local Special Bodies, the Provincial Development Council (PDC) shall convene in November of the election year to present the draft PDPFP and the Structured List of PPAs of the component cities and municipalities for purpose of harmonization and complementation of the PDPFP and CDPs.
- 9.3 The PDC in November of the election year shall reconvene to present the draft PDPFPs and Structured List of PPAs of cities and municipalities for the purpose of harmonization. 
- 9.4 As far as practicable, the province may develop and undertake joint programs or augment the financial resources of its component cities and municipalities in implementing programs and projects that have significant impacts on the province as a whole by providing feedbacks based on the CDP Review Guide. Where feasible and consistent with the CDP, the component cities and municipalities may also provide counterpart resources to implement programs and projects initiated by the province. 


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10.0 NGA – LGU Interface

- 10.1 The LPDCs may coordinate with national/regional line agencies (N/RLAs) for technical inputs and guidance for the purpose of dovetailing sectoral targets in the PDPFP, CDP, PDIP and LDIP. Such coordination may be institutionalized through the participation of N/RLAs in the LDC sectoral or functional committees.
- 10.2 To reduce the number of plans, LGUs shall integrate sectoral requirements into the PDPFP, CDP, PDIP and LDIP.
- 10.3 LGUs are enjoined to provide venues for N/RLAs' interface in local planning, investment programming, resource mobilization, budgeting, expenditure management, and performance monitoring and coordination in fiscal oversight during the various stages of the planning cycle as follows:
 - 10.3.1. Preparation of the PDPFP and CDP (3rd quarter of the election year) and approval (no later than 1st quarter of the following year);
 - 10.3.2. Approval of the PDIP and LDIP (no later than March of the following year);
 - 10.3.3. Approval of AIP (on or before 7 June of every year); and
 - 10.3.4. Budget Preparation, Authorization and Review (June to December of every year).
- 10.4 All LGUs, in coordination with National Government Agencies (NGAs), Government Owned and Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs), shall adhere to the provisions of law and principle of complementation and participation between and among LGUs and CSOs, as defined in the CSO Handbook in the preparation of their plans and budgets.

11.0 OVERSIGHT AGENCY AND PROVINCIAL GOVERNMENT SHARED OVERSIGHT

- 11.1 In fulfillment with the various provisions of RA No. 7160 on the oversight function of the province over its component cities and municipalities, the Oversight Agencies within the context of RA No. 7160 and other relevant law, engage the provinces in joint oversight over cities and municipalities in key areas of public financial management. In operation, Oversight Agencies oversee provinces and provinces oversee cities and municipalities. 
- 11.2 Pursuant to Section 326 of RA No. 7160, the DBM shall review the appropriation ordinances of provinces, highly-urbanized cities, independent component cities and municipalities within the metropolitan manila area using the BOM for LGUs, 2016 Edition, as the basis for the review. 
- 11.3 Pursuant to Section 327 of RA No. 7160, the provinces shall review the appropriation ordinances of component cities and municipalities using the BOM for LGUs, 2016 Edition, as the basis for the review. The DBM shall provide guidance to province on the use of the said manual.
- 11.4 In relation to Section 305 of RA No. 7160, the DILG shall coordinate with provinces in the conduct of the review of the approved CDPs of their 

component cities and municipalities using the CDP Review Guide. The DILG shall provide capacity development to the provinces in the use of the CDP Review Guide.

- 11.5 The DOF-BLGF shall issue the MELTO and, with the DOF-BLGF Regional Offices, coordinate with provinces in the conduct of the evaluation of local treasury operations using the MELTO. The BLGF and the BLGF Regional Offices shall provide capacity development to the provinces in the use of the MELTO and the conduct of the evaluation.
- 11.6 The DOF-BLGF shall issue the AEEM and, with the DOF-BLGF Regional Offices, coordinate with provinces in the conduct of the evaluation of real property assessment operations using the AEEM. The DOF-BLGF and the DOF-BLGF Regional Offices shall provide capacity development to the provinces in the use of the AEEM and the conduct of the evaluation.

12.0 PERFORMANCE MONITORING, MEASUREMENT AND DIAGNOSTIC TOOLS

- 12.1 In order to promote excellence in public financial management, local public service delivery and overall governance, the Oversight Agencies shall maintain and make available to all LGUs the outputs of their official LGU performance monitoring systems and wherever appropriate link the provision of grants and related transfers to outstanding performers based on these measures.
- 12.2 In order to support good performance in overall governance and local service delivery, the DILG shall provide the following performance measurement systems:
 - 12.2.1 LGPMS; and
 - 12.2.2 SGLG.
- 12.3 In order to promote good fiscal and financial management, the DOF through the BLGF shall provide the following measurement systems:
 - 12.3.1 LGFPMS, administered by the DOF-BLGF, which is intended to help LGUs in improving revenue generation and management;
 - 12.3.2 Local Government Fiscal Sustainability Scorecard (Iskor ng 'yong Bayan);
 - 12.3.3 Local Treasurers Performance Standards; and
 - 12.3.4 CRS.
- 12.4 To mainstream performance management systems currently being implemented by the Oversight Agencies into local public financial management, the Oversight Agencies shall endeavor to harmonize and complement the various performance systems through the LIFT.
- 12.5 The DBM in coordination with the DILG, DOF and NEDA shall continually support LGUs in the preparation and implementation of their PFMIPs. To this end, the said Oversight Agencies shall develop, roll-out and capacitate LGUs on PFM enhancement tools. While each Oversight Agency is primarily

responsible for a specific tool(s) consistent with its mandate, the effectiveness, efficiency and success of the use of each tool in strengthening LGU PFM is dependent on the Oversight Agencies working together at national and regional levels. This convergence among Oversight Agencies works to the benefit of LGUs, with the RIATs, in particular, providing dedicated technical and change management assistance to LGUs PFM.

12.6 As a consequence, in preparing their PFMIPs, the LGUs shall make use of the following:

12.6.1. PFMAT, which is intended to help LGUs identify strengths and weaknesses in their PFM systems as bases for improvement measures;

12.6.2. LGPMS administered by DILG, which is intended to help LGUs determine their capabilities and limitations in the delivery of public services;

12.6.3. LGFPMS; and

12.6.4. As necessary and appropriate, the financial and governance applications systems comprising the LIFT.

12.7 While these tools differ in purpose and methodologies, they provide inputs to the RIATs to help LGUs to identify what areas of PFM are working well and what are working less. Thus, enabling the preparation of enhanced PFMIPs, which contain the measures that shall be undertaken by the LGU to address the areas in PFM that need to be further improved and/or sustained based on the results of the diagnostic assessment provided under the PFMAT and the performance indicators of the LGPMS and LGFPMS.

12.8 In order to support LGUs in continually improving PFM systems, the DBM, in coordination with the RIATs for PFM, shall continue to monitor and evaluate the implementation of PFMIPs.

13.0 SUPPLEMENTARY EFFECT

The contents and specific provisions of the documents cited in this circular that are consistent, supportive, and complementary to the provisions stated herein shall become part and parcel of this JMC.

14.0 SEPARABILITY CLAUSE

If any clause, sentence or provision of this JMC shall be deemed invalid or unconstitutional, its remaining parts shall not be affected thereby.

15.0 REPEALING CLAUSE

All orders, rules and regulations inconsistent or contrary to the provisions of this JMC are hereby repealed or modified accordingly.

16.0 EFFECTIVITY



This JMC shall take effect fifteen (15) days after its publication.

A handwritten signature in black ink, appearing to read 'Ismael Sueno'.

ISMAEL D. SUENO

Secretary

Department of the Interior and Local
Government

A handwritten signature in blue ink, appearing to read 'Carlos Dominguez'.

CARLOS G. DOMINGUEZ

Secretary

Department of Finance

A handwritten signature in black ink, appearing to read 'Ernesto Pernia'.

ERNESTO M. PERNIA

Secretary

National Economic and Development
Authority

A handwritten signature in black ink, appearing to read 'Benjamin E. Diokno'.

BENJAMIN E. DIOKNO

Secretary

Department of Budget and Management

Department of Budget
and Management



0SEC-2016-000728

Annex A AIP Summary Form

Annex B
AIP Form and Instructions

CY _____ Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of _____

Province/City/Municipality: _____

☐ No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Outputs (6)	Funding Source (7)	AMOUNT (In Thousand pesos)				AMOUNT of Climate Change expenditure (in Thousand Pesos)		CC Typology Code (14)
			Start Date (4)	Completion Date (5)			Personal Services (PS) (8)	Maintenan ce and Other Operating Expenses (MOOE) (9)	Capital Outlay (CO) (10)	Total (11) 8+9+10	Climate Change Adaptatio n (12)	Climate Change Mitigatio n (13)	
General Services (1000)													
Social Services (3000)													
Economic Services (8000)													
Other Services (9000)													

Prepared by:

Planning Officer

Date: _____

Budget Officer

Date: _____

Attested by

Local Chief Executive

Date: _____

Annex B SLPBC 2016

SYNCHRONIZED LOCAL PLANNING AND BUDGETING CALENDAR (SLPBC 2016)

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
Year 1 – July	1. RPS Sourcebook (DILG) 2. CDP Guide and Illustrative Guide (DILG)		✓ (Election Year) Reconstitution of Local Planning Team	✓ (Election Year) Reconstitution of Local Planning Team
	1. DILG Policy Guidelines on Updating of Local Plans		✓ Setting of planning guidelines for updating planning database	✓ Preparation of workplan for updating/preparation of CDP
	1. PLPEM and other reference documents (NEDA)		✓ Assessment of implementation of current PDPFP	
	1. PLPEM and other reference documents (NEDA) 2. eSRE (BLGF) 3. LGFPMS (BLGF)	✓ BLGF generates/updates financial indicators and transmits to Provinces through the DILG	✓ Updating of planning database	
	1. RPS Sourcebook (DILG) 2. CDP Guide and Illustrative Guide	✓ RaPIDS/LDIS financial indicators from BLGF made available to cities and municipalities		✓ Updating of RaPIDS/LDIS ✓ Updating of Ecological Profile

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
	(DILG) 3. LGPMS (DILG) 4. RaPIDS (DILG)	by DILG		
Year 1 – August to November	1. PLPEM and other reference documents (NEDA)		✓ Formulation of PDPFP (Analysis of the planning environment; Formulation of goals, strategies and objectives; Identification of priority programs, projects and activities)	
	1. RPS Sourcebook (DILG) 2. CDP Guide and Illustrative Guide (DILG) 3. RaPIDS Guide (DILG)			✓ Formulation of goals, strategies and objectives based on the review and analysis in order to make them more responsive to the current situation and to make them consistent with higher level plans ✓ Identification of priority PPAs to achieve the goals/objectives for the next six years (structured list of PPAs)

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
Year 1 – September	1. DILG Guidelines on Reconstitution of Local Special Bodies 2. CSO Handbook		✓ (Election Year) Reconstitution of Local Special Bodies (<i>Local Development Council, Peace and Order Council, Local Health Board and Local School Board</i>)	✓ (Election Year) Reconstitution of Local Special Bodies (<i>Local Development Council, Peace and Order Council, Local Health Board and Local School Board</i>)
Year 1 – November-December	DILG Policy Guidelines on Updating of Local Plans		✓ Convening of PDC to present draft PDPFPs and Structured List of PPAs of Cities and Municipalities for the purpose of harmonization	✓ Mayor to present Structured List of PPAs
	PLPEM (NEDA)		✓ Approval of PDPFP	
	RMM (BLGF)	✓ BLGF to provide Medium Term Forecasts to Local Treasurers (November)	✓ Medium-Term Revenue (Own-Source and External) Forecasts for Planning Purposes generated (latest year Y_{t-2}) by Local Treasurers	✓ Medium-Term Revenue (Own-Source and External) Forecasts for Planning Purposes generated (latest year Y_{t-2}) by Local Treasurers
	BOM (DBM)		✓ Medium-Term Forecasts for Current Operating Expenses prepared by Local Finance Committee	✓ Medium-Term Forecasts for Current Operating Expenses prepared by Local Finance Committee
	1. RPS			✓ Sectoral

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
	Sourcebook (DILG) 2. CDP Guide and Illustrative Guide (DILG)			Development Plans completed (Ranked List of PPAs completed) ✓ Preparation of First Draft of LDIP: <i>New Development Investment Financing Potential component</i>
Year 1 December – Year 2 February	PLPEM (NEDA)		✓ Formulation of PDIP	
Year 2 – January	1. CDP Illustrative Guide 2. RMM (BLGF)			✓ Finalization of LDIP: <i>Finalization of Local Resource Mobilization Program and Medium Term Financing Plan</i> ✓ Drafting of Implementation Instruments: <i>Legislative Requirements, CapDev Agenda and Monitoring and Evaluation Strategy</i>
Year 2 – February	CDP Illustrative Guide (DILG)			✓ Finalization of Implementation Instruments

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
Year 2 – March	CDP Illustrative Guide (DILG)		✓ Conduct review of approved CDP and provide feedback to component LGUs	✓ Approval of CDP to include the Implementation Instruments (LDIP, Legislative Requirements, CapDev Program and M&E Strategy) ✓ Submission of CDP to the Province for review
	PLPEM and other reference documents (NEDA)		✓ Approval of PDIP	
Year 2 – May*	1. RPS Sourcebook (DILG) 2. CDP Guide and Illustrative Guide (DILG) 3. RMM (BLGF) 4. BOM (DBM) 5. PLPEM (NEDA)		✓ Preparation of AIP by the Local Finance Committee	✓ Preparation of AIP by the Local Finance Committee
Year 2 – June 7*	1. CDP Guide and Illustrative Guide (DILG) 2. BOM (DBM)		✓ Approval of AIP by the Local Sanggunian	✓ Approval of AIP by the Local Sanggunian

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
Year 2 – June 15*	BOM (DBM)	✓ Issuance of Local Budget Memorandum on IRA level for ensuing year by DBM		
Year 2 – June 16*	BOM (DBM)		✓ Issuance of Budget Call	✓ Issuance of Budget Call
Year 2 – July 5*	BOM (DBM)		✓ Conduct of Budget Forum	✓ Conduct of Budget Forum
Year 2 – July 15*	BOM (DBM)		✓ Prepare and submit Budget Proposals (Department Heads)	✓ Prepare and submit Budget Proposals (Department Heads)
Year 2 – August*	BOM (DBM)		✓ Conduct of Budget Hearing (August 15)	✓ Conduct of Budget Hearing (August 15)
Year 2 – October*	BOM (DBM)		✓ Preparation of Executive Budget (October 10) ✓ Submission of Executive Budget to Local Sanggunian for approval (not later than October 16)	✓ Preparation of Executive Budget (October 10) ✓ Submission of Executive Budget to Local Sanggunian for approval (not later than October 16)
Year 2 – October 17 onwards*	BOM (DBM)		✓ Enactment of an Appropriation Ordinance authorizing the Annual Budget	✓ Enactment of an Appropriation Ordinance authorizing the Annual Budget
Year 2 – Within three (3) days after	BOM (DBM)		✓ Submission of Appropriation	✓ Submission of Appropriation

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
approval of the Ordinance authorizing the Annual or Supplemental Appropriations*			Ordinance to DBM for review	Ordinance to Province for review
Year 2 – Within ninety (90) days from the receipt of the submitted Annual or Supplemental Budgets for review of Provinces, Cities and Municipalities*	BOM (DBM)	✓ Review of Appropriation Ordinance of Provinces, HUCs/ICCs and Municipality of Pateros	✓ Review of Appropriation Ordinance of Component Cities and Municipalities	✓ Review of Appropriation Ordinance of Barangays
Year 3 – January-December*	BOM (DBM)		✓ Budget Execution ✓ Budget Accountability	✓ Budget Execution ✓ Budget Accountability
Year 3 – January-December*	PLPEM (NEDA)		✓ Monitoring of implementation of the PDPFP and PDIP	
	1. RPS Sourcebook (DILG) 2. CDP Guide and Illustrative Guide (DILG)			✓ Monitoring of implementation of the CDP
April*	PLPEM (NEDA)		✓ Adjustment of PDIP	
	CDP Guide and Illustrative Guide			✓ Adjustment of LDIP

YEAR/MONTH	NG OVERSIGHT AGENCIES GUIDELINES, MANUALS, TOOLS, SYSTEMS	ACTIVITIES		
		NG OVERSIGHT AGENCIES	PROVINCE	CITY/MUNICIPALITY
	(DILG)			
Year _n – May*	1. PLPEM (NEDA) 2. CDP Guide and Illustrative Guide (DILG)		✓ Preparation of AIP	✓ Preparation of AIP
Year _n – June 7*	1. CDP Guide and Illustrative Guide (DILG) 2. BOM (DBM)		✓ Approval of AIP	✓ Approval of AIP

* - recurring every year

Annex C LDIP Summary Form

CDP Preparation Template Form 3.d. LDIP Summary Form

LOCAL DEVELOPMENT INVESTMENT PROGRAM

Summary Form

for Planning Period: **2017-2022**

Years Covered: **2017-2019**

City/Municipality: _____

☐ No Climate Change Expenditure (Please tick box if your LGU does not have any climate change expenditure)[illegible]

Prepared by:

Attested by:

Certified correct and approved by the LDC:

Local Planning and Development Coordinator

Local Budget Officer

Local Treasurer

City/Municipal Mayor/LDC Chairman