



**DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG)**

Joint Memorandum Circular (JMC) No. 2021-1

Date: August 11 , 2021

TO: Provincial Governors, City/Municipal Mayors, Members of the Local Sanggunian, Punong Barangays, DILG Regional Offices (ROs), DBM ROs, and All Others Concerned

SUBJECT: **Guidelines on the Preparation of Devolution Transition Plans of Local Government Units in Support of Full Devolution under Executive Order No. 138, Dated 01 June 2021¹**

1. Rationale

Pursuant to Section 2 (a) of Republic Act (RA) No. 7160 or the Local Government Code of 1991 (LGC), the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units (LGUs) shall be given more powers, authority, responsibilities, and resources. The process of decentralization shall proceed from the National Government (NG) to the LGUs.

Section 3 (d) of RA No. 7160 further provides that the vesting of duty, responsibility, and accountability in LGUs shall be accompanied with provision for reasonably adequate resources to discharge their powers and effectively carry out their functions; hence, they shall have the power to create and broaden their own sources of revenue and the right to a just share in national taxes and an equitable share in the proceeds of the utilization and development of the national wealth within their respective areas.

The Supreme Court (SC) decision in the consolidated cases of *Congressman Hermilando I. Mandanas, et al. vs. Executive Secretary Paquito N. Ochoa, Jr. et al.* and *Honorable Enrique T. Garcia, Jr. vs. Executive Secretary Paquito Ochoa, et al.*² clarifies the basis for the computation of local government shares and ordered the NG to include all collections of national taxes in the computation of the base amount for the just share of the LGUs. This is pursuant to Section 6, Article X of the 1987 Philippine Constitution which provides that the LGUs shall have a just share in the national taxes which shall be automatically released to them.

¹ Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes

² G.R. Nos. 199802 and 208488, dated 10 April 2019

In line with the implementation of the SC Ruling, Executive Order (EO) No. 138, s. 2021 orders the full devolution of functions, services, and facilities by the NG to the LGUs not later than the end of FY 2024. Except for those functions that shall continue to be shared with the NG pursuant to the guiding principles enumerated under EO No. 138, s. 2021 and its IRR, starting FY 2022, the LGUs shall be primarily and ultimately responsible and accountable for the provision of all basic services and facilities fully devolved to them, in accordance with the minimum standards for service delivery to be prescribed by the NG.

To support transition to full devolution, Section 10 of EO No. 138, s. 2021, instructs all LGUs to formulate and prepare their Devolution Transition Plans (DTPs) to guide the transition in their full assumption of the devolved roles and responsibilities.

2. Guiding Principles

The transition to full devolution shall be guided by the following principles consistent with Sections 3, 17, 25, 34, and 35 of RA No. 7160:

- 2.1. Local governments are primarily responsible for providing direct service delivery to their constituencies and will assume greater responsibility and accountability in ensuring the quality of devolved services.
- 2.2. Local governments are expected to strengthen their capacity to exercise stewardship of their increased fiscal resources; enhance their organizational capability for service delivery; and institute transparent, accountable, and participatory mechanisms to better achieve national and local development objectives.
- 2.3. Local governments are encouraged to establish robust partnership with national government agencies (NGAs), private sector, non-government organizations (NGOs), civil society organizations (CSOs), peoples' organizations (POs), and academic institutions as providers of technical expertise and information, innovations, and governance models on service delivery.

3. LGU Devolution Transition Plans

Pursuant to Section 10 of EO No. 138, s. 2021 and Section 15, Rule V of its Implementing Rules and Regulations (IRR), all provinces, cities, municipalities, and barangays shall prepare their respective DTPs for the following purposes:

- 3.1. To serve as the LGU's roadmap to ensure strategic perspective, systematic, and coherent actions towards their full assumption of devolved functions and services starting in FY 2022.

It shall serve as a handy reference in carrying out organizational strengthening efforts and upgrading of institutional capacities in the next

three (3) years, i.e., from FY 2022-2024, and in monitoring the progress of the transition towards full assumption of devolved responsibilities.

The DTP shall also be a primary consideration in the formulation of the successor local development plans and investment programs, particularly in identifying and implementing priority programs and activities relative to the devolved functions and services;

- 3.2. To foster the alignment of priorities and complementation of resources, the LGUs shall use their DTPs to influence the design of the devolution transition activities of the NGAs concerned, and direct NGA support along the capacity requirements of the LGUs;
- 3.3. To leverage support from other governance stakeholders including NGOs, CSOs, POs, business sector, and academic institutions as the LGUs engage them for cooperative undertakings during the devolution transition period, particularly on the areas of capacity building, service delivery, and livelihood development; and
- 3.4. To serve as guide in the monitoring and performance assessment of the LGUs by the DBM, DILG, and NGAs concerned.

4. Preparation of the LGU Devolution Transition Plan

The LGU DTP preparation shall be undertaken in close coordination with the NGAs concerned, especially with regard to devolved functions and services critical to them. The provinces, cities, municipalities, and barangays shall be guided by the following:

- 4.1. The Local Chief Executive (LCE) concerned shall (i) spearhead the preparation of the LGU DTPs and ensure that this is approved within the timeframe indicated in this JMC; and (ii) organize the LGU Devolution Transition Committee (LGU DTC) which shall be responsible for the preparation of the LGU DTP and in monitoring the implementation thereof.
- 4.2. The LGU DTC shall have the following minimum composition and the LGU may expand the membership of the LGU DTC when representation of relevant public officials/experts are deemed necessary:
 - 4.2.1. For the provinces, cities, and municipalities:
 - i. The LCE as Chair;
 - ii. A regular member of the Local Sanggunian ;
 - iii. Members of the Local Finance Committee (Planning and Development Coordinator, Treasurer, Budget Officer);
 - iv. Local Administrator;
 - v. President of the Liga ng mga Barangay; and
 - vi. At least two (2) representatives from CSOs and POs that are members of the Local Development Council (LDC).

4.2.2. For the barangays:

- i. Punong Barangay as Chair;
- ii. Barangay Secretary;
- iii. Barangay Treasurer;
- iv. A regular member of the Local Sanggunian; and
- v. At least two (2) representatives from CSOs and POs that are members of the Barangay Development Council (BDC).

4.3. Subject to their development priorities, capacities, and resources, and with reference to NGA DTPs, the LGUs shall (i) identify the functions, services, and facilities to be fully assumed and programs, projects and activities (PPAs) to be devolved by NGAs concerned; (ii) prioritize which of these needs scaling-up; and (iii) adopt a phased approach, from FY 2022-2024, toward full assumption of these devolved responsibilities.

4.4. The full assumption of devolved functions and services by the LGUs may require modification of their organizational structure and competency requirements, that will consequently entail updating of their Organizational Structure and Staffing Pattern (OSSP) and Capacity Development (CapDev) Agenda.

Provincial, city and municipal governments are enjoined to prepare an addendum to their OSSP for additional personnel complement to perform the new or expanded roles and responsibilities. LGUs may also seek the guidance and assistance of the DBM and Civil Service Commission (CSC) pursuant to Section 19 of CSC Memorandum Circular (MC) No. 19, dated 7 May 1992³ in the updating of their OSSP.

4.5. All LGUs should be able to proactively address the projected decrease in their respective FYs 2023 and 2024 National Tax Allotment (NTA) shares due to the effects of the Coronavirus Disease 2019 (COVID-19) pandemic through the identification of possible revenue sources to address potential gaps.

Provinces, cities, and municipalities shall formulate their Local Revenue Forecast and Resource Mobilization Strategy (FYs 2022-2024) and may seek guidance and assistance from the Department of Finance – Bureau of Local Government Finance (DOF-BLGF) for the purpose.

4.6. Pursuant to Sections 3, 25, 29, 32, 444 (xiii), 455 (xiii) and 465 (xiii) of the LGC, higher level local governments shall play a differentiated role by performing oversight functions over their respective component local governments within their jurisdiction. This is to ensure harmonization and vertical integration of development requirements and convergence across levels of LGUs.

³ Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units

- 4.7. Component cities and municipalities shall coordinate with the provincial government in the development of their CapDev Agenda and in the formulation of the menu of support by the provinces to optimize the resources that are available to support the capacity development of LGUs.

The DTPs of provinces shall include the menu of support it will make available to its component LGUs to absorb and manage the fully devolved responsibilities.

- 4.8. Cities and municipalities shall guide and support their component barangays in the assumption of their new roles and responsibilities including the development and implementation of their DTPs and capacity development requirements.

The DTPs of cities and the municipalities shall include the baseline information on the devolved functions to be assumed by their component barangays, the phasing for their assumption, and the capacity development requirements of their component barangays.

- 4.9. The Local Sanggunian (Barangay/Bayan/Panlungsod/Panlalawigan) shall review and approve the LGU DTP through a Sanggunian Resolution (**Annex A**).

5. Contents of the LGU Devolution Transition Plan

The DTPs of provinces, cities, and municipalities shall comprise a narrative report (report template in **Annex B**) with the following components, supported by appropriate attachments:

- a. State of Devolved Functions, Services, and Facilities;
- b. Phasing of Full Assumption of Devolved Functions, Services, and Facilities;
- c. CapDev Agenda;
- d. Proposed Changes to OSSP;
- e. Local Revenue Forecast and Resource Mobilization Strategy; and
- f. Performance Targets for Devolved Functions and Services.

The DTPs of barangays shall be comprised of the following attachments:

- a. State of Devolved Functions, Services, and Facilities – **Attachment 1-B: Inventory of LGU Functions, Services, and Facilities for Barangays (Annex E-2)**;
- b. Phasing of Full Assumption of Devolved Functions, Services, and Facilities – **Attachment 2-B: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Barangays (Annex F-2)**; and
- c. Capacity Development Requirements – **Attachment 3-B: Capacity Development Requirements for Barangays (Annex G-2)**.

5.1. **State of Devolved Functions, Services, and Facilities**

This section shall describe the devolved functions, services, and facilities implemented by the LGUs based on Section 17 of RA No. 7160 (**Annex C**) and existing laws which subsequently assigned new functions to LGUs (which include, but are not limited to, those listed in **Annex D**), as well as existing gaps, if any.

The section shall stock take and provide baseline information on the devolved functions, services, and facilities already being carried out vis-à-vis Section 17 of RA No. 7160 and other existing laws to include functions and services that LGUs will fully assume with reference to LGU consultations with NGAs concerned and NGA DTPs, if available. Provinces, cities, and municipalities shall use **Attachment 1-A: Inventory of LGU Functions, Services and Facilities for Provinces/Cities/Municipalities (Annex E-1)**. For barangays, they shall accomplish **Attachment 1-B: Inventory of LGU Functions, Services, and Facilities for Barangays (Annex E-2)**.

5.2. **Phasing of Full Assumption of Devolved Functions, Services, and Facilities**

This section shall map out the LGUs' full assumption of devolved functions, services, and facilities including the programs and projects of NGAs encompassing devolved responsibilities to LGUs based on Annexes C and D of this JMC, to include functions and services that LGUs will fully assume with reference to LGU consultations with NGAs concerned and NGA DTPs, if available. The LGUs' full assumption shall be contingent on LGU development priorities, institutional capacity, and availability of resources.

This section will indicate the phasing and timing of the implementation of these responsibilities; and the resource requirements for the full assumption including staffing, competency requirements, and funding needed by the LGUs to effectively discharge these devolved responsibilities as defined by law and in a manner adapted to their capacities and resources. Provinces, cities, and municipalities shall use **Attachment 2-A: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Provinces/Cities/Municipalities (Annex F-1)**. For barangays, they shall accomplish **Attachment 2-B: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Barangays (Annex F-2)**.

This section shall also describe the scaling up and/or assumption of responsibilities by LGUs in consideration of the following:

- 5.2.1. The inventory of devolved responsibilities that LGUs are to fully assume including the NGA PPAs along the devolved functions and services;

5.2.2. The LGU's assessment of the relevance and applicability of NGA PPAs along the devolved functions and services; and

5.2.3. The results of consultations of component cities/municipalities with their respective provinces and with the sectoral committees of the Regional Development Council (RDC). This is to ensure that their development priorities are aligned with the Provincial Development Plan and the Regional Development Plan (RDP).

5.3. **Capacity Development Agenda**

This section shall describe the capacity development requirements of LGUs to be able to absorb, manage, and sustain the responsibilities under a fully devolved set-up. Provinces, cities, and municipalities shall use **Attachment 3-A: Capacity Development Agenda for Provinces/Cities/Municipalities (Annex G-1)** that shall be informed by the results of the capacity assessment following the policies and guidelines of the DILG-Local Government Academy (LGA)⁴. For barangays, they shall accomplish **Attachment 3-B: Capacity Development Requirements for Barangays (Annex G-2)**.

The LGUs shall ensure that funding for their identified capacity development requirements will be included in their Annual Investment Program (AIP) and Annual Budget.

The result of the capacity assessment for CapDev Agenda shall guide the provinces, cities, and municipalities in updating their OSSP.

5.4. **Proposed Changes to Organizational Structure and Staffing Pattern**

This section shall describe the proposed changes, if any, in the OSSP of the provinces, cities, and municipalities to increase their organizational efficiency to fully assume the devolved functions and PPAs to be devolved by the NGAs concerned.

The LGUs shall review and propose modifications in their OSSP in reference to their phased assumption of the functions, services, and facilities to be fully devolved. Adjustment on the OSSPs shall be reflected in **Attachment 4: Proposed Modification to the LGU Organizational Structure (Annex H)** and **Attachment 5: Proposed Additional Positions to the Plantilla of LGU Personnel (Annex I)**, respectively. For good measure, the review and analysis of the OSSP shall be done in conjunction with the capacity assessment for the CapDev Agenda.

The adjustments in the organizational structures and personnel requirements of the LGUs shall be guided by the following:

⁴ DILG MC No. 2021-067 Adoption of a Capacity Development (CapDev) Framework in the Planning, Design and Implementation of CapDev Intervention for LGUs, dated 23 June 2021

- 5.4.1. Section 325 (a) to (g) of RA No. 7160 providing limitations on the use of LGUs funds;
- 5.4.2. DBM Local Budget Circular (LBC) No. 61, dated 18 March 1996 as amended by DBM LBC No. 137, dated 13 June 2021⁵ that provide position titles and corresponding salary grade assignments in the LGUs; DBM Circular Letter No. 2007-6, dated 19 February 2007⁶; DBM Local Budget Memorandum (LBM) No. 82, dated 14 June 2021⁷;
- 5.4.3. CSC rules and regulations and related reference materials; and
- 5.4.4. Such additional issuances that the DILG, DBM, or CSC may thereafter issue.

5.5. **Local Revenue Forecast and Resource Mobilization**

This section communicates the intention and measures of the LGUs to take stock of and unlock potential local revenue sources to address possible fiscal gaps in FYs 2023 and 2024 as a consequence of the following:

- 5.5.1. Increased expenditure requirements to support local economic recovery from the effects of the COVID-19 pandemic;
- 5.5.2. LGUs' full assumption of devolved responsibilities; and,
- 5.5.3. Anticipated decrease in their national tax allocation in FYs 2023 and 2024.

To provide guidance to their budgeting and expenditure decisions in the light of their increased responsibilities, LGUs should be able to project their future revenues by preparing a three-year forecast (FYs 2022 to 2024) for their key local revenue sources, i.e., taxes, fees and charges, and income from economic enterprises, and prepare a resource mobilization strategy to increase their local revenues, using **Attachment 6: Local Revenue Forecast and Resource Mobilization Strategy (Annex J)**.

The LGUs shall refer to the DOF-BLGF MC No. 16-2015, dated 19 June 2015⁸ in the preparation of their revenue forecast and resource mobilization strategy.

⁵ Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition

⁶ Manual on Position Classification and Compensation

⁷ Indicative FY 2022 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2022 Annual Budgets of LGUs

⁸ Local Public Financial Management Tools for the Electronic Statement of Receipts and Expenditures

5.6. Performance Targets for Devolved Functions and Services

As NGAs scale down implementation of PPAs on the devolved functions and services, the LGUs shall prepare to scale up and be able to demonstrate measurable results in the delivery of the devolved functions and services. In this section, the LGUs shall define their performance targets for devolved responsibilities starting in FY 2022 onwards using **Attachment 7: Performance Monitoring Framework (Annex K)** and describe their strategy to achieve these targets. The LGUs shall utilize these targets to steer LGU operations, improve bureaucratic performance, and demonstrate measurable results.

Baseline information for performance targets shall be based on sectoral plans of the regional/local development plans, sectoral profiles prepared by NGAs concerned, or guidance from the sectoral committees of the RDC to ensure alignment with NG priorities and performance indicators.

6. LGU DTP Implementation and Support to Transition

All LGUs shall pursue implementation of their DTPs and shall institute policies, systems, and mechanisms that can further facilitate LGU assumption of functions, services, and facilities that have been fully devolved. LGUs are advised to take action as follows:

- 6.1. Pursuant to Sections 7 (f) and 10 of EO No. 138, s. 2021, all LGUs shall formulate their respective communications plan and strategies. As such, the Governors and the City/Municipal Mayor shall form a communications team to formulate their respective communications plans and strategies. The provinces/cities/municipalities, in collaboration with the barangays, shall effectively inform the public as well as other stakeholders on the delineation of the functions between the NGAs and the LGUs and their respective accountabilities.
- 6.2. Where applicable, provinces, cities, and municipalities shall submit to the appropriate CSC Field Office the approved plantilla of positions within thirty (30) calendar days from the date of approval of the adjusted OSSP for information and guidance in processing of appointments and other personnel actions.
- 6.3. In accordance with DILG-NEDA-DBM-DOF JMC No. 1, dated 18 November 2016⁹ and DILG MC No. 2019-189, dated 14 November 2019¹⁰, the LGUs shall:
 - 6.3.1. Ensure vertical alignment of local development priorities with regional and national priorities. LGUs should identify and

⁹ Updated Guidelines on the Harmonization of Local Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight

¹⁰ Guidance on the Preparation and/or Updating of Land Use and Development Plans and Investment Programs

implement local PPAs in their DTPs that will contribute to the achievement of the targets under the Philippine Development Plan (PDP), pursuant to DILG-NEDA JMC No. 1, dated 26 November 2018¹¹;

- 6.3.2. Integrate fully assumed responsibilities in the updating of their local development plans, sectoral thematic plans, and investment programs; and,
- 6.3.3. Strengthen the horizontal linkage between the LGU plan, investment program, and the budget.
- 6.4. The LGUs shall develop mechanisms to continually upgrade their services and guarantee the quality of LGU service delivery, enforce quality assurance and compliance, manage performance reporting and performance improvement, create incentives for innovations, and meet the expectations of the public of LGU services.
- 6.5. The LGUs shall set up the appropriate mechanism to collect comparable data and information on a regular basis to systematically track their performance targets, and provide timely analysis to support the purpose of the various performance assessment/monitoring tools and performance assessment reports produced by and for the LGUs, e.g., Seal of Good Local Governance (SGLG), Governance Assessment Report (GAR), Community-Based Monitoring System (CBMS), Provincial/National Capital Region (NCR) LGU Results Matrices (RMs), Citizen Satisfaction Index System (CSIS), Rate My LGU Service, and Public Financial Management Assessment Tools, among others.

7. LGU Timeline and Submission

- 7.1. In order to strengthen harmonization, complementation, and vertical integration of LGU DTPs across the different levels of local governments, phased submission shall be adopted:
 - 7.1.1. Barangays shall submit approved LGU DTPs (scanned copy) to the city/municipal level within sixty (60) calendar days after the issuance of this JMC.
 - 7.1.2. Component cities/municipalities shall in turn submit approved LGU DTPs (scanned copy) to the province within ninety (90) calendar days after the issuance of this JMC.
 - 7.1.3. Provinces, highly urbanized cities (HUCs), independent component cities (ICCs), and all cities and municipality in the NCR are expected to complete and have their DTPs approved within

¹¹ Guidelines on the Localization of the Philippine Development Plan (PDP) 2017-2022 Results Matrices and the Sustainable Development Goals (SDGs)

one hundred twenty (120) calendar days after the issuance of this JMC.

- 7.2. The LGUs shall also share their DTPs to NGAs concerned to guide and direct their assistance and capacity development support.
- 7.3. LGUs may likewise share their approved DTPs to other local governance stakeholders to seek support and engage them in cooperative undertakings during the devolution transition period and in the implementation of their devolved functions and responsibilities.
- 7.4. To monitor compliance and to enable access to submitted LGU DTPs as basis for future actions and decision making, LGU DTPs will be submitted online with details provided in the table below.

LGU	Form		Link
Barangay	Scanned copy in a single file of the following: 1. Sangguniang Barangay Resolution 2. DTP Attachments (1-B, 2-B, 3-B)	Excel file Attachments (1-B, 2-B, 3-B)	https://dtp.dilg.gov.ph
Component City/ Municipality Province, HUCs, ICCs, NCR LGUs	Scanned copy in a single file of the approved DTP with attachments (1-A, 2-A, 3-A 4, 5, 6, 7)	Excel file Attachments (1-A, 2-A, 3-A 4, 5, 6, 7)	https://dtp.dilg.gov.ph

- 7.4.1. Provinces, HUCs, ICCs, and NCR LGUs shall submit to DILG ROs and upload their approved DTPs and attachments using the above-indicated link.
- 7.4.2. Component cities and municipalities and barangays shall upload their approved LGU DTPs upon submission to the next higher LGU using the above-indicated link.

The LGU DTPs can be accessed by concerned Central/Regional/Provincial Offices of the DILG, the LGA, and the Central/Regional Offices of DBM.

This will serve as reference to the DILG ROs which manages the Local Governance Regional Resource Centers (LGRRCs); the RDC through the National Economic and Development Authority (NEDA) ROs; the Development Academy of the Philippines (DAP); and, the NGAs

concerned for greater convergence and responsiveness of capacity development interventions benefitting LGUs.

8. Roles and Responsibilities of the DILG, DBM, and Other NGAs

The DBM and the DILG, as Chair and Co-Chair of the Committee on Devolution (ComDev), shall oversee and monitor the preparation and implementation of the LGU DTPs.

8.1. DILG

8.1.1. The DILG Central Office (CO) shall issue supplementary policies and institute the necessary systems and mechanisms to further guide and facilitate the implementation of devolution transition activities.

8.1.2. The DILG ROs shall organize the DILG DTP Core Team at the provincial level that shall:

8.1.2.1. Guide LGUs in the overall preparation of their DTPs;

8.1.2.2. Review and consolidate the capacity development requirements of LGUs at the provincial level;

8.1.2.3. Facilitate convergence and dialogues between LGUs and NGAs concerned especially during the preparation of the LGU DTPs; and

8.1.2.4. Monitor the following:

- i. Progress of DTP preparation of LGUs within their respective jurisdiction;
- ii. Submission through the link provided in Section 7.4 within the period prescribed in Section 7.1 of this JMC; and
- iii. Completeness and compliance of the LGU DTPs to prescribed templates.

8.1.3. The LGA shall:

8.1.3.1. Oversee the conduct of capacity development interventions for LGUs and shall develop the appropriate mechanism to ensure efficient, effective, and cost-effective utilization of NG resources on this effort;

8.1.3.2. Take the lead in the harmonization of all capacity development interventions by the DBM, NEDA, DOF, other NGAs, DAP, and third-party service providers for the LGUs; and

- 8.1.3.3. Optimize the potential of the Local Governance National and Regional Resource Centers as the convergence platform for capacity development stakeholders.

8.2. DBM

- 8.2.1. Consistent with Section 115 of RA No. 7160, the DBM shall furnish the LGUs with budget information and policies that may help in the preparation of their DTPs.
- 8.2.2. The DBM ROs may provide the LGUs with technical assistance in the preparation of their OSSP.

9. Annexes

Annex A	Sample Sanggunian Resolution
Annex B	Outline of LGU Devolution Transition Plan for Provinces/Cities/Municipalities
Annex C	Matrix of Devolved Basic Services and Facilities Based on the Local Government Code of 1991
Annex D	Matrix of Other Laws Assigning Additional Functions to LGUs
Annex E-1	Attachment 1-A: Inventory of LGU Functions, Services, and Facilities for Provinces/Cities/Municipalities
Annex E-2	Attachment 1-B: Inventory of LGU Functions, Services, and Facilities for Barangays
Annex F-1	Attachment 2-A: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Provinces/Cities/Municipalities
Annex F-2	Attachment 2-B: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Barangays
Annex G-1	Attachment 3-A: Capacity Development Agenda for Provinces/Cities/Municipalities
Annex G-2	Attachment 3-B: Capacity Development Requirements for Barangays
Annex H	Attachment 4: Proposed Modification to the LGU Organizational Structure
Annex I	Attachment 5: Proposed Additional Positions to the Plantilla of LGU Personnel
Annex J	Attachment 6: Local Revenue Forecast and Resource Mobilization Strategy
Annex K	Attachment 7: Performance Monitoring Framework

Electronic copies of the Annexes can be accessed and downloaded through the link: https://bit.ly/LGUDTPGuidelines_Annexes.

10. Separability

If, for any reason, any part or provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain in full force and effect.

11. Repealing Clause

All existing guidelines or issuances by the DILG and/or DBM which are not consistent with this JMC are hereby repealed or superseded accordingly. It is understood that any future issuance seeking to amend this JMC or any part thereof shall be issued jointly by the DILG and DBM.

12. Effectivity

This Circular shall take effect immediately following its complete publication in the Official Gazette or in a newspaper of general circulation.


WENDEL E. AVISADO
Secretary, DBM




EDUARDO M. AÑO
Secretary, DILG



ANNEX A
Sample Sanggunian Resolution

<LGU Logo>

Republic of the Philippines
OFFICE OF THE SANGGUNIAN _____
LGU Name

EXCERPTS FROM THE JOURNAL OF PROCEEDINGS OF THE ____ SESSION OF
THE ____ SANGGUNIAN _____ OF THE
PROVINCE/CITY/MUNICIPALITY/BARANGAY xxx HELD ON _____ 2021, AT
THE SESSION HALL OF THE SANGGUNIAN _____.

PRESENT:

Hon.	_____	, Presiding Officer
Hon.	_____	, Chairman Protempore
Hon.	_____	, Asst. Chairman Protempore
Hon.	_____	, Majority Floor Leader
Hon.	_____	, Asst. Majority Floor Leader
Hon.	_____	, Minority Floor Leader
Hon.	_____	, Asst. Minority Floor Leader
Hon.	_____	
Hon.	_____	
Hon.	_____	
Hon.	_____	
Hon.	_____	Ex-Officio Member, Pres. Liga ng Barangay
Hon.	_____	Ex-Officio Member, SK Federation
		President
Hon.	_____	Ex-Officio Member, Indigenous Peoples'
		Mandatory Representative

RESOLUTION NO. XXX-2021

Authored by: *Hon. xxx,* _____

A RESOLUTION APPROVING THE DEVOLUTION TRANSITION PLAN OF THE PROVINCE/CITY/MUNICIPALITY/BARANGAY _____ PROVIDING THE PROVINCIAL/CITY/MUNICIPAL/BARANGAY GOVERNMENT WITH A ROADMAP TO ENSURE STRATEGIC, SYSTEMATIC AND COHERENT ACTIONS TOWARDS THE FULL IMPLEMENTATION OF FUNCTIONS, SERVICES AND FACILITIES TO BE FULLY DEVOLVED BY NATIONAL GOVERNMENT AGENCIES (NGAs) CONCERNED, STARTING IN FY 2022.

WHEREAS, Section 25, Article II of the Constitution provides that the State shall ensure the autonomy of local governments;

WHEREAS, Section 6, Article X of the Constitution provides that local government units (LGUs) shall have a just share, as determined by law, in the national taxes which shall be automatically released to them;

WHEREAS, Section 2 (a) of the Local Government Code (LGC) of 1991 (Republic Act No. 7160) provides that the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units (LGUs) shall be given more powers, authority, responsibilities, and resources. The process of decentralization shall proceed from the national government (NG) to the local government units LGUs;

WHEREAS, Section 3 (d) of the LGC further provides that “the vesting of duty, responsibility, and accountability in local government units shall be accompanied with provision for reasonably adequate resources to discharge their powers and effectively carry out their functions; hence, they shall have the power to create and broaden their own sources of revenue and the right to a just share in national taxes and an equitable share in the proceeds of the utilization and development of the national wealth within their respective areas;”

WHEREAS, the Supreme Court (SC) decision in the consolidated cases of *Congressman Hermilando I. Mandanas, et al. vs. Executive Secretary Paquito N. Ochoa, Jr. et al. and Honorable Enrique T. Garcia, Jr. vs. Executive Secretary Paquito Ochoa, et al.*¹ clarifies the basis for the computation of local government shares and ordered the national government to include all collections of national taxes in the computation of the base amount for the just share of LGUs;

WHEREAS, Executive Order No. 138, s. 2021 orders the full devolution of functions, services, and facilities by the national government (NG) to local governments (LGUs) no later than the end of FY 2024. These shall include those devolved responsibilities indicated in Section 17 of RA 7160 and in other existing laws which subsequently devolved functions of the NG to LGUs. These fully devolved responsibilities shall be funded from the share of the LGUs in the proceeds of the national taxes and other local revenues;

WHEREAS, Section 10 of Executive Order No. 138, s. 2021 orders all local governments to prepare their Devolution Transition Plans (DTPs) in close coordination with the NGAs concerned especially with regard to devolved functions and services that are critical to them;

WHEREAS, the DBM-DILG Joint Memorandum Circular (JMC) No. 2021-____ dated _____ 2021 requires all LGUs to prepare their DTPs to ensure a strategic perspective and systematic and coherent actions towards their full assumption of devolved functions and services starting in FY 2022;

¹ G.R. Nos. 199802 and 208488 dated 10 April 2019.

NOW THEREFORE, on motion of Hon. _____, _____, Majority Floor Leader;

BE IT RESOLVED, as it is hereby resolved, to approve the Devolution Transition Plan providing the Provincial/City/Municipal/Barangay Government with a roadmap to ensure strategic, systematic, and coherent actions towards the full implementation of functions, services, and facilities to be fully devolve by national government agencies concerned starting in FY 2022;

RESOLVED further, that copies of this Resolution be furnish to the Honorable _____, the members of the Devolution Transition Committee, NGAs concerned and the local office of DILG.

UNANIMOUSLY APPROVED.

CERTIFIED TRUE AND CORRECT BY:

<NAME>

Secretary to the Sanggunian _____

**ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:**

<NAME>

Presiding Officer

APPROVED: Resolution No. XXX-2021 on _____

ATTESTED BY:

<NAME>

Position

ANNEX B
Outline of LGU Devolution Transition Plan for
Provinces/Cities/Municipalities

Table of Contents

Message from the Local Chief Executive

Sangguniang Panlalawigan/Panlungsod/Bayan Resolution Approving the LGU DTP

Quick Facts About the LGU (maximum one page, can come from their updated Comprehensive Development Plan [CDP])

Section 1: State of Devolved Functions, Services, and Facilities. The LGUs shall fill out **Attachment 1-A (Annex E-1)**, and using it, describe the state of devolved responsibilities and how the Supreme Court Ruling will affect their current operations and service delivery modalities. The LGUs may attach **Attachment 1-A (Annex E-1)** following the section narrative for ease in reference.

Section 2: Phasing of Full Assumption of Devolved Functions, Services, and Facilities. The LGUs shall accomplish **Attachment 2-A (Annex F-1)** to map out the responsibilities to be fully devolved by NGAs concerned, determine which of these are of high importance to them, and use the information to form a narrative on the implications of these fully assumed devolved responsibilities to their local development plans. The LGUs may attach **Attachment 2-A (Annex F-1)** following the section narrative for ease in reference.

Section 3: Capacity Development Agenda. The LGUs shall accomplish **Attachment 3-A (Annex G-1)** using the capacity development pillars which is the framework for assessing the LGU capacity development requirements to be able to perform its fully assumed functions, fulfill its accountabilities and produce desired results. The LGU shall prioritize which of these capacity development needs shall be addressed in FY 2022 to FY 2024.

Section 4: Proposed Changes to Organizational Structure and Staffing Pattern (OSSP). The LGUs shall explain the specific changes (e.g., additional office/unit) in the organizational and the functional description of the new office/units, if any, and attach their existing organizational structure and the addendum indicating **Attachment 4 (Annex H)**. The LGUs shall also submit their existing staffing pattern **Attachment 5 (Annex I)** and the addendum, indicating the additional positions created, if there are any, and a short explanation on the additional personnel requirements.

Section 5: Local Revenue Forecast and Resource Mobilization Strategy. The LGUs shall accomplish **Attachment 6 (Annex J)** and use it to describe the performance of their locally generated revenues, and the actions it will carry out to improve the collections.

Sections 6: Performance Targets for Devolved Functions and Services. LGUs shall fill-up **Attachment 7 (Annex K)** to define their performance targets for devolved responsibilities starting in FY 2022 onwards and describe their strategy to achieve these targets.

Other Attachments

ANNEX C

Matrix of Devolved Basic Services and Facilities Based on the Local Government Code of 1991

MATRIX OF DEVOLVED BASIC SERVICES AND FACILITIES BASED ON THE LOCAL GOVERNMENT CODE OF 1991

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
Department of Agriculture	Agriculture Services	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 markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers' and fishermen's cooperatives and other collective organizations, as	Agriculture 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 operation of demonstration farms; improvement of local distribution channels; inter-barangay irrigation systems; and enforcement of fishery laws. Fish ports.	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 operation of demonstration farms; improvement of local distribution channels; inter-barangay irrigation systems; and enforcement of fishery laws. Fish ports.	Agricultural support services which include planting materials, distribution system and operation of farm produce collection and buying stations.

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
		well as the transfer of appropriate technology.			
Department of Education	Local Infrastructure Services		School buildings and other facilities for public elementary and secondary schools.	School buildings and other facilities for public elementary and secondary schools.	
			Information services which include maintenance of public library.	Information services which include maintenance of public library.	Information and reading center.
Department of Environment and Natural Resources	Natural Resources Management Services	Enforcement of forestry laws limited to community-based forestry projects, pollution control law, small scale mining, and other laws on environment protection.	Implementation of community-based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers;	Implementation of community-based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers;	

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
			establishment of tree parks, greenbelts, and similar forest development projects.	establishment of tree parks, greenbelts, and similar forest development projects.	
	Environmental Services	Enforcement of pollution control law	Solid water disposal system or environmental management system.	Solid water disposal system or environmental management system.	Services and facilities related to beautification, and solid waste collection.
Department of Energy	Energy-related Services	Mini-hydroelectric projects for local purposes			
Department of Finance	Other Services: Revenue Mobilization Services	Upgrading and modernization of tax information and collection services using computer hardware and software and other means.	Information services which include tax and marketing information system.	Information services which include tax and marketing information system.	
Department of Health Department of Science and Technology-Food and	Health services	Health services which include hospitals and other tertiary health services.	Health services which include the implementation of programs and projects on:	Health services which include the implementation of programs and projects on:	

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
<p>Nutrition Research Institute</p> <p>National Economic and Development Authority-Commission on Population and Development</p>			<ul style="list-style-type: none"> • Primary health care. • Maternal and childcare. • Communicable and non-communicable disease control services. <p>Access to secondary and tertiary health services.</p> <p>Purchase of medicines, medical supplies, and equipment needed to carry out the services herein enumerated,</p> <p>Rehabilitation programs for victims of drug abuse.</p>	<ul style="list-style-type: none"> • Primary health care. • Maternal and childcare. • Communicable and non-communicable disease control services. <p>Access to secondary and tertiary health services.</p> <p>Purchase of medicines, medical supplies, and equipment needed to carry out the services herein enumerated,</p> <p>Rehabilitation programs for victims of drug abuse.</p>	

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
			<p>Nutrition services and family planning services.</p> <p>Clinics, health centers, and other health facilities necessary to carry out health services.</p>	<p>Nutrition services and family planning services.</p> <p>Clinics, health centers, and other health facilities necessary to carry out health services.</p>	
Department of Information and Communication Technology-National Telecommunications Commission		Inter-municipal telecommunications services.			
Department of Interior and Local Government	Other Services: Local Infrastructure Services Local Government Development and Supervision	Provincial buildings, freedom parks and other public assembly areas and similar facilities	Municipal buildings, cultural centers, public parks including freedom parks, playgrounds and sports facilities and equipment, and other similar facilities.	City buildings, cultural centers, public parks including freedom parks, playgrounds and sports facilities and equipment, and other similar facilities	
		Provincial jails	Sites for police and fire stations and	Sites for police and fire stations and	

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
	Maintenance of Peace and Orde		substations and municipal jail	substations and city jail	
			Public markets, slaughterhouses, and other municipal enterprises.	Public markets, slaughterhouses, and other city enterprises	Satellite or public market were viable.
			Public cemetery	Public cemetery	
Department of Justice					Maintenance of <i>Katarungang Pambarangay</i>
Department of Labor and Employment	Other Services: Employment Facilitation		Information services which include job placement information system	Information services which include job placement information system	
Department of Public Works and Highways	Local Infrastructure Services	Provincial roads and bridges, inter- municipal waterworks, drainage and sewerage, flood control, reclamation projects	Municipal roads and bridges, small water impounding projects and other similar projects, rainwater collectors and water supply system, seawalls, dikes, drainage and sewerage, flood control Facilities related to general hygiene and sanitation.	City roads and bridges, small water impounding projects and other similar projects, rainwater collectors and water supply system, seawalls, dikes, drainage and sewerage, flood control Facilities related to general hygiene and sanitation.	Maintenance of barangay roads and bridges, and water supply system Infrastructure facilities such as multi-purpose hall, multi-purpose pavement, plaza, sports center, and other similar facilities

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
					Services and facilities related to general hygiene and sanitation.
Department of Social Welfare and Development Office of the Presidential Adviser on the Peace Process National Youth Commission	Social Welfare Services	Social welfare services including programs for rebel returnees, relief operations and population development services	Social welfare services including child and youth programs, family and community programs, welfare programs for women, elderly, and persons with disabilities. Community based rehabilitation for vagrants, beggars, street children juvenile delinquents Livelihood and other prop-poor projects	Social welfare services including child and youth programs, family and community programs, welfare programs for women, elderly, and persons with disabilities. Community based rehabilitation for vagrants, beggars, street children juvenile delinquents Livelihood and other prop-poor projects	Social welfare services such as maintenance of day care centers
Department of Trade and Industry		Investment support services including access to credit financing	Information services on investment information systems	Information services on investment information systems	
Department of Trade and Industry	Other Services	Industrial research and development, as well as the			

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
Department of Science and Technology		transfer of appropriate technology			
Department of Transportation	Transportation Services		Infrastructure facilities such as traffic signals and road signs and similar facilities	Infrastructure facilities such as traffic signals and road signs and similar facilities	
Department of Tourism	Tourism Services	Tourism development and promotions programs	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities	
National Housing Authority Social Housing Finance Corporation	Housing Services	Programs and projects for low-cost housing and other mass dwelling			

Department/ Agency/ GOCC	Functions/ Services	Provinces	Municipalities	Cities	Barangays
National Irrigation Administration	Local Infrastructure Services	Irrigation systems	Communal irrigation	Communal irrigation	

ANNEX D
Matrix of Other Laws Assigning Additional Functions to LGUs

MATRIX OF OTHER LAWS ASSIGNING ADDITIONAL FUNCTIONS TO LGUS²

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
RA No. 11535	An Act Making the Position of a Cooperatives Development Officer Mandatory in Municipal, City and Provincial Levels	27 July 2020	Amended Section 443, Book III, Title Two, Chapter 2; Section 454 Book III, Title Three, Chapter 2; Section 463, Book III Title Four, Chapter 2; Section 487, Book III, Title Five, Article 17.	The creation Local Cooperatives Officer in municipal, city, and provincial governments.
RA No. 11315	Community-Based Monitoring System Act	17 April 2019	Establishment and institutionalization of CBMS in every city and municipality as an economic social tool towards the formulation and implementation of specific, targeted, and response poverty alleviation and development programs.	The creation of City/Municipal Statistician.
RA No. 11032	Ease of Doing Business and Efficient Government Service Delivery Act of 2018	28 May 2018	Streamlined procedures for the issuance of local business licenses, clearances, permits, certifications, or authorization	The establishment of the Business Permit and Licensing Office.

² This compilation may not be comprehensive.

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
RA No. 10931	Universal Access to Quality Tertiary Education Act	3 August 2017	Provided universal access to tertiary education through free tuition and other school fees in SUCs, other state-run colleges and technical vocational institutions, and providing subsidy and student loan program.	Provisions of the law applies to LGU-run technical vocational institutions.
RA No. 10742	Sangguniang Kabataan Reform Act of 2015	15 January 2016	Repealed various provisions of the LGC to ensure more meaningful participation of the youth in local governance and nation-building.	The establishment of the Youth Development Office in every province, city, and municipality, headed by a Youth Development Officer.
RA No. 10601	Agricultural and Fisheries Mechanization (AFMech) Law	05 June 2013	Formulation of a National Agri-fishery Mechanization Program.	LGUs shall undertake applied research, extension, dispersal, management and regulation of agricultural and fisheries machinery and equipment, including the collection of fees.
RA No. 10121	Philippine Disaster Risk Reduction and Management Act of 2010	27 May 2010	Emphasized the need for risk reduction and preparedness and measures.	The establishment of Local DRRM Offices (LDRRMOs) based on NDRRMC-DILG-DBM-CSC JMC No. 2014-1, dated 04 April 2014.
RA No. 9729	Climate Change Act of 2009	23 October 2009	Mainstreaming of climate change into government policy formulations and establishment of the framework strategy and program on climate change.	Planning, financing, and implementation of climate action/measures and formulation of Local Climate Change Action Plans (LCCAPs).

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
				<p>Municipal and city governments shall consider climate change adaptation, as one of their regular functions. Provincial governments shall provide technical assistance, enforcement and information management in support of municipal and city climate change action plans.</p> <p>LGUs shall mobilize and allocate necessary personnel, resources, and logistics to effectively implement their respective action plans.</p> <p>The LGU is expressly authorized to appropriate and use the amount from its Internal Revenue Allotment necessary to implement said local plan effectively.</p>
RA No. 9593	The Tourism Act of 2009	12 May 2009	Preparation, implementation, and monitoring of the local tourism development plans that integrate zoning, land use, infrastructure development, the national system of standards for tourism enterprises, heritage and environmental protection	The creation of a permanent position for tourism officer for provinces, cities or municipalities in which tourism is a significant industry, who shall be responsible for preparing, implementing, and updating local tourism development plans, and enforcing

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
			imperatives in a manner that encourages sustainable tourism development. LGUs are also tasked to gather statistical data, enforce tourism laws and regulations.	tourism laws, rules, and regulations.
RA No. 9344	Juvenile Justice and Welfare Act of 2006	28 April 2006	Comprehensive juvenile justice and welfare system that covers the different stages involving children at risk and children in conflict with the law from prevention to rehabilitation and reintegration.	<p>The establishment and strengthening of Local Councils for the Protection of Children (LCPC); allocation of one percent (1%) of the internal revenue allotment of barangays, municipalities, and cities for the programs of the LCPC.</p> <p>The appointment of Local Social Welfare and Development Officer tasked to assist children in conflict with the law.</p>
RA No. 9275	Philippine Clean Water Act of 2004	22 March 2004	Formulation of a holistic national program on water quality management with the following key features: cooperation and self-regulations among industries using incentives and market-based instruments, public participation in water quality management and monitoring, system of	To share the responsibility of managing and improving of water quality within their territorial jurisdictions, prepare water quality management area action plan and compliance scheme, comply with the framework of the Water Quality Management Action Plan, take active participation in all efforts concerning water quality

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
			accountability for adverse environmental impact of programs, projects on the water quality.	protection and rehabilitation, and in the absence of an ENRO, the LCE may designate any official/chief of office to perform the functions provided by law for LGUs.
RA No. 9184	Government Procurement Reform Act	10 January 2003	Enhanced the transparency, competitiveness, system of accountability and public monitoring in the procurement process.	The organization of the Bids and Awards Committee and appointment of at least two (2) observers from non-government/private sector.
RA No. 9165	Comprehensive Dangerous Drugs Act of 2002	07 June 2002	Implementation of an intensive and unrelenting campaign against the trafficking and use of dangerous drugs and other similar substances through an integrated system of planning, implementation and enforcement of anti-drug abuse policies, programs, and projects.	Appropriation of a substantial portion of the LGU annual budgets to assist in or enhance the enforcement of the Act giving priority to preventive or educational programs and the rehabilitation or treatment of drug dependents.
RA No. 9003	Ecological Solid Waste Management Act of 2001	26 January 2001	Adopted a systematic, comprehensive, and ecological solid waste management (SWM) program promoting appropriate methods and technology and greater public participation.	The LGUs as primary responsible for the implementation and enforcement of solid waste management in their locality; the creation of SWM Boards at the provincial/city and municipal LGUs; and the preparation of LGU SWM plans.

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
RA No. 9009	An Act Amending Section 450 of R.A. 7160 Otherwise Known as the Local Government Code of 1991	24 January 2001	Amended the requirements for the creation of component city.	Increased the average annual income requirements for a municipality or cluster of barangays to be converted into component city from Php 20 M to Php 100 M.
RA No. 8749	Philippine Clean Air Act of 1999	23 June 1999	Promote a holistic national program of air pollution management with the following features: cooperation and self-regulation among citizens and industries, focus primarily on pollution prevention rather than on control, public participation in air quality planning and monitoring, system of accountability for short and long-term adverse environmental impact of a project, program or activity, with guarantee mechanisms for clean-up and environmental rehabilitation and compensation for personal damages.	The LGUs to Share the responsibility in the management and maintenance of air quality within their territorial jurisdiction and implement the air quality standards set by the Board in areas within their jurisdiction.
RA No. 8185	An Act Amending Section 324 (d) of R.A.7160 Otherwise Known as the	11 June 1996	Clarified and expanded the explanation on the use of calamity fund and provided the	Designating the Local Development Council to monitor

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
	Local Government Code of 1991		definition for what constitute a calamity.	the disbursement of the calamity fund.
RA No. 7743	Act Providing for the Establishment of Congressional, City and Municipal Libraries and Barangay Reading Centers Throughout the Philippines, Appropriating the Necessary Funds Therefore and For Other Purposes	17 June 1994	The establishment of the public libraries and reading centers shall be an integral part of the development plan of each local government unit: provided, that barangays shall provide the site for barangay reading center.	The LGUs shall undertake the maintenance of public libraries and reading centers.
RA No. 7279	Urban Development and Housing Act of 1992	24 March 1992	Implementation of comprehensive and continuing urban development and housing program for the under privilege and homeless citizens in urban areas and in resettlement areas such as decent and affordable housing, provision of basic services and employment opportunities.	The LGUs shall conduct land inventory, identify lands for socialized housing and resettlement areas for the immediate and future needs of the underprivileged and homeless in the urban areas; facilitate the registration of socialized housing beneficiaries.
EO No. 56, S. 2018	Institutionalizing the Emergency 911 Hotline as the Nationwide Emergency Answering Point, Replacing Patrol 117, and for Other Purposes	25 May 2018	Institutionalized the use of 911 as the national emergency number and Emergency 911 National Program: set up the national call center, organize the primary service responders	The LGUs shall provide the necessary assistance in the implementation of the EO.

Reference Number	Title	Date Enacted	Salient Features	Requirements for the LGUs
			and major support service responders.	
EO No. 12, S. 2017	Attaining and Sustaining "Zero Unmet Need for Modern Family Planning" through the Strict Implementation of the Responsible Parenthood and Reproductive Health Act, Providing Funds Therefor, and for Other Purposes	09 January 2017	Accelerating the implementation of critical actions necessary to attain and sustain zero unmet need for modern family planning" for all poor households by 2018 and all Filipinos thereafter.	Integrate strategies in the LGU local development plans and investment programs to support universal access to RH services, and mobilizing volunteers, e.g., BHWS, BPVS, and BNS in geographically isolated and disadvantaged areas.

ANNEX E-1
Attachment 1-A: Inventory of LGU Functions, Services, and Facilities for
Provinces/Cities/Municipalities

INVENTORY OF LGU FUNCTIONS, SERVICES, AND FACILITIES FOR
PROVINCES/CITIES/MUNICIPALITIES

(LGU)

Legal Basis [1]	Functions/ Services/Facilities [2]	Existing? (Y/N) [3]	Programs/Projects/ Activities [4]	Implementing Office/Unit [5]	Staff Complement/ No. of Positions [6]
<i>RA No. 7160</i>	<i>e.g., Social Welfare Services</i>	<i>Y</i>	<i>e.g., Life Skills Training for children in conflict with the law</i>	<i>e.g., Municipal Social Welfare Office</i>	<i>e.g., 2</i>

Prepared by:

Reviewed by:

Approved by:

Local Planning and Development
Coordinator
Date

Local Administrator
Date

Local Chief Executive
Date

Legend:	
[1]	LGUs legal basis for the devolved responsibilities.
[2]	Enumeration of devolved functions and services according to Section 17 of the LGC and other pertinent laws on devolution, and/or functions and services that LGUs will fully assume with reference to LGU consultations with NGAs concerned and NGA DTPs, if available.
[3]	Indicate if the LGU is already performing the devolved responsibilities or not.
[4]	The specific program, project, or activity being implemented by the LGU under the devolved functions and services.
[5]	If LGU is already performing the devolved responsibilities, indicate the LGU office or unit responsible for the delivery of devolved responsibilities.
[6]	If LGU is already performing the devolved responsibilities, indicate the staff complement and number of positions.

Attachment 1-B: Inventory of LGU Functions, Services, and Facilities for Barangays

INVENTORY OF LGU FUNCTIONS, SERVICES, AND FACILITIES FOR BARANGAYS

Region: _____

Province: _____

City/Municipality: _____

(BARANGAY)

Legal Basis [1]	Functions/ Services/Facilities [2]	Existing? (Y/N) [3]	Programs/Projects/ Activities [4]	Responsible Person/s [5]	Staff Complement/ No. of Positions [6]
RA No. 7160	e.g., Health Services	Y	e.g., Training for Barangay Health Workers on Proper Nutrition for Children	e.g., Barangay Health Workers	e.g., 5

Prepared by:

Approved by:

Barangay Secretary
Date_____
Punong Barangay
Date

Legend:	
[1]	Legal basis for the devolved responsibilities.
[2]	Enumeration of devolved functions and services according to Section 17 of the LGC and other pertinent laws on devolution, and/or functions and services that the barangay will fully assume with reference to LGU consultations with NGAs concerned and NGA DTPs, if available.
[3]	Indicate if the barangay is already performing the devolved responsibilities or not.
[4]	The specific program, project, or activity being implemented by the barangay under the devolved functions and services.
[5]	If LGU is already performing the devolved responsibilities, indicate the person/s responsible for the delivery of devolved responsibilities.
[6]	If the barangay is already performing the devolved responsibilities, indicate the staff complement and number of positions.

**Attachment 2-A: Phasing of Full Assumption of Devolved Functions, Services, and
Facilities for Provinces/Cities/Municipalities**

**PHASING OF FULL ASSUMPTION OF DEVOLVED FUNCTIONS, SERVICES, AND FACILITIES FOR
PROVINCES/CITIES/MUNICIPALITIES**

(LGU)

Functions/ Services/ Facilities to be Assumed	Programs/ Projects/ Activities for Implementation	Timeline for Full Assumption	Implementing Office/Unit	Resource Requirements								
				Personnel/Staffing			Capacity Development			Funding		
				FY 2022	FY 2023	FY 2024	FY 2022	FY 2023	FY 2024	FY 2022	FY 2023	FY 2024
[1]	[2]	[3]	[4]	[5]								

Prepared by:

Reviewed by:

Approved by:

Local Planning and Development
Coordinator
Date

Local Administrator/Local Human
Resource Management Officer/Local
Budget Officer
Date

Local Chief Executive
Date

Legend:	
[1]	All devolved functions and services to be fully assumed by LGU according to Section 17 of the LGC and other pertinent laws on devolution.
[2]	The specific program, project, or activity to be implemented by the LGU under the devolved functions and services.
[3]	The target year the LGU plans to fully assume the devolved functions, services, and facilities.
[4]	The LGU office/unit responsible for the devolved functions, services, and facilities.
[5]	The resources needed by the LGU to fully assume, absorb, and manage the devolved functions, services, and facilities.

ANNEX F-2
Attachment 2-B: Phasing of Full Assumption of Devolved Functions, Services, and Facilities for Barangays

PHASING OF FULL ASSUMPTION OF DEVOLVED FUNCTIONS, SERVICES, AND FACILITIES FOR BARANGAYS

Region: _____
 Province: _____
 City/Municipality: _____

 (BARANGAY)

Functions/ Services/ Facilities to be Assumed	Programs/ Projects/ Activities for Implementation	Timeline for Full Assumption	Responsible Person/s	Resource Requirements								
				Personnel/Staffing			Capacity Development			Funding		
				FY 2022	FY 2023	FY 2024	FY 2022	FY 2023	FY 2024	FY 2022	FY 2023	FY 2024
[1]	[2]	[3]	[4]	[5]								

Prepared by:

Reviewed by:

Approved by:

 Barangay Secretary
 Date

 Barangay Treasurer
 Date

 Punong Barangay
 Date

Legend:

[1]	All devolved functions and services to be fully assumed by the barangay according to Section 17 of the LGC and other pertinent laws on devolution.
[2]	The specific program, project, or activity to be implemented by the barangay under the devolved functions and services.
[3]	The target year the barangay plans to fully assume the devolved functions, services, and facilities.
[4]	The person/s responsible for the delivery of the devolved functions, services, and facilities.
[5]	The resources needed by the barangay to fully assume, absorb, and manage the devolved functions, services, and facilities.

Attachment 3-A: Capacity Development Agenda for Provinces/Cities/Municipalities

CAPACITY DEVELOPMENT AGENDA³

 (LGU)

Performance Area/ Governance Sector:										
	Current State					Desired State				
						Goals:				
						Objectives:				
Current State of Capacity	Desired State of Capacity	Capacity Development Intervention	Expected Output	Target of Capacity Development	Timeframe	Funding Requirements			Process Owner/ Office Responsible	Source of Support/ Technical Assistance
						Year 1	Year 2	Year 3		
Structure										
Competencies										
Management Systems										

³ Based on the DILG Capacity Development Framework for LGUs

Enabling Policies										
Knowledge and Learnings										
Leadership										

Prepared by:	Approved by:
Head, CapDev Agenda TWG	Governor/Mayor
Date	Date

CapDev Agenda Content:

1. Current State of Capacity	Refers to the current situation of each Capacity Pillar; describes what is working/not working in each pillar; the pillars referred to are (1) structure; (2) competencies; (3) management systems; (4) enabling policies; (5) knowledge and learning and, lastly, (6) leadership.
2. Desired State of Capacity	Describes the desired improvements in Capacity Pillars so that performance goals can be achieved.
3. Capacity Development Interventions	Strategies mapped out to enhance the ability of the LGU to achieve its desired performance.
4. Expected Output	Refers to a plan, program, system, process, or people trained.
5. Target of CapDev	Beneficiaries of the intervention.

6. Timeframe	Refers to the duration of the capacity development intervention within the three-year time frame of the current leadership.
7. Funding Requirements for Year 1	Refers to the estimated cost/budget required for capacity development interventions covered in Year 1.
8. Funding Requirements for Year 2	Refers to the estimated cost/budget required for capacity development interventions covered in Year 2.
9. Funding Requirements for Year 3	Refers to the estimated cost/budget required for capacity development interventions covered in Year 3.
10. Process Owner/Office Responsible	Refers to who will be mainly accountable for making sure that the intervention happens.
11. Source of Support/Technical Assistance	Refers to internal or external stakeholders who can provide the necessary coaching/mentoring/technical assistance in the installation, implementation, and institutionalization of the capacity development intervention.

Attachment 3-B: Capacity Development Requirements for Barangays

CAPACITY DEVELOPMENT REQUIREMENTS FOR BARANGAYS

Region: _____

Province: _____

City/Municipality: _____

(BARANGAY)

Functions/ Services	Priority Capacity Development Intervention	Target Barangay Official/ Personnel	Expected Output	Implementation Details					
				Timeframe	Funding Requirements			Source of Technical Support	Funding Source
					Year 1	Year 2	Year 3		
[1]	[2]	[3]	[4]	[5]	[6]			[7]	[8]
e.g., Health services	e.g., Training of Barangay Health Workers on IEC on Proper Nutrition for Children	e.g., Barangay Health Workers	e.g., All Barangay Health Workers Trained (10)	e.g., January 2022	Php 5,000.00	-	-	e.g., Municipal Health Office (MHO)	e.g., Barangay funds

Prepared by:

Reviewed by:

Approved by:

Barangay Secretary
Date

Barangay Treasurer
Date

Punong Barangay
Date

Capacity Development Requirements Content:

1. Functions/Services	Refers to functions and services devolved to barangays under Section 17 of the LGC and other relevant laws.
2. Priority Capacity Development Intervention	Strategies mapped out to enhance the ability of the LGU to achieve its desired performance/state/condition.
3. Target Barangay Official/Personnel	Beneficiaries of the intervention.
4. Expected Output	Refers to a plan, program, system, process, or people trained.
5. Timeframe	Refers to the duration of the capacity development intervention within the three-year time frame of the current leadership.
6. Funding Requirements	Refers to the estimated cost/budget required for capacity development interventions per year if applicable.
7. Source of Technical Support	Refers to internal or external stakeholders who can provide the necessary coaching/mentoring/technical assistance in the delivery of the capacity development intervention.
8. Funding Source	Refers to the source of financing for the capacity development intervention.

Attachment 4: Proposed Modification to the LGU Organizational Structure

PROPOSED MODIFICATION TO THE LGU ORGANIZATIONAL STRUCTURE⁴

(LGU)

Prepared by:

Reviewed by:

Approved by:

Local Human Resource Management
Officer
Date

Local Administrator/Head, HRM Office
Date

Governor/Mayor
Date

⁴ When LGUs made changes (e.g., added a section, a division, or a departments) in their organizational structure because of full devolution, the LGUs must submit the following: a) existing organizational structure prior to Executive Order No. 138, S. 2021, and b) the addendum which contains the additional unit/s created.

ANNEX I
Attachment 5: Proposed Additional Positions to the Plantilla of LGU Personnel
(LBP Form No. 3)

PROPOSED ADDITIONAL POSITIONS TO THE PLANTILLA OF LGU PERSONNEL⁵

 (LGU)

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease
Old	New			Rate/Annum		Rate/Annum		
[1]	[2]			[3]	[4]	SG/Step [5]	Amount [6]	

Prepared by:

Reviewed by:

Approved by:

 Local Human Resource Management
 Officer
 Date

 Local Budget Officer
 Date

 Governor/Mayor
 Date

⁵ When LGUs made changes (i.e., created new positions) in their staffing pattern as a result of full devolution, the LGUs have to submit the following: a) their staffing pattern prior to Executive Order No. 138, S. 2021, and b) the addendum which contains the information on the additional positions created.

Legend:	
[1 and 2]	Indicate the old and new item numbers of the plantilla position.
[3 and 4]	Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word "vacant" under column 4. If the position is proposed for abolition, place the position title inside a bracket. If the position is proposed for reclassification, place the previous position title in a bracket and indicate the proposed title below it.
[5 and 6]	Indicate the current salary grade/step and corresponding rate per annum of each position. Include as a footnote the compensation law/circular being implemented. For the initial implementation of changes, attach a copy of the Position Allocation List.
[7 and 8]	Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.
[9]	Indicate the difference between the old and the new rates of compensation per annum for the budget year.

Additional Instructions:

1. Prepare the same form for each local economic enterprise/public utility.
2. Separate plantilla using the same format shall be prepared for Casual Employees whose salaries are chargeable against Personal Services appropriation.
3. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.
4. LGUs are advised to first fill up the unfilled positions before they propose to expand their staffing pattern.

Note: This form is a consolidation of all LBP Form No. 3-A of all departments and offices in the LGU.

Local Sources	Income FY2020 (Baseline)	Target Increase (in %)			Strategies to Increase Local Revenue	Timeframe	Responsible Office/Unit	Resources Required		
		FY 2022	FY 2023	FY 2024				Staffing	Capacity Building Requirements	Funding
		[3]						[7]		
[1]	[2]				[4]	[5]	[6]			
(Business Income)										

Prepared by:

Reviewed by:

Approved by:

Local Treasurer
Date

Chair, Local Finance Committee
Date

Governor/Mayor
Date

Legend:	
[1]	LGU's key local revenue sources
[2]	LGU's annual income per revenue source
[3]	The target growth rate/increase in the local revenue source.
[4]	Strategies the LGU will implement to achieve the targets.
[5]	The duration or period the LGU will implement the strategy.
[6]	The LGU office responsible to implement the strategies to meet the targets.
[7]	The resources needed by the office responsible and by to implement the strategies and meet the targets. This will serve as input to LGU Capacity Development Agenda.

ANNEX K

Attachment 7: Performance Monitoring Framework

PERFORMANCE MONITORING FRAMEWORK

(LGU)

[illegible]

Prepared by:

Reviewed by:

Approved by:

Local Planning and Development
Coordinator
Date

Chair, Project Monitoring Committee
Date

Governor/Mayor
Date

Legend:	
[1]	All devolved services to LGUs in accordance with Section 17 of the LGC and other laws on devolution.
[2]	Corresponding programs/projects/activities implemented or to be implemented by the LGU.
[3]	Quantity or quality parameters or measures to be used to assess the presence, extent, and quality of devolved functions and services.
[4]	Information about the indicator before the implementation of the full devolution for the LGU to objectively assess the progress of full devolution.
[5]	The desired change or level of performance the LGU aims to achieve as a measure of success.
[6]	Frequency of monitoring and the methodology to be used to assess progress and effectiveness.
[7]	Monitoring tool used to collect information.
[8]	Sources of primary and secondary information.
[9]	LGU office responsible for collecting the data and monitoring the performance.
[10]	Capacity development needs of the LGU to strengthen its performance monitoring capability. This will serve as input to LGU Capacity Development Agenda.