



REPUBLIC OF THE PHILIPPINES

**Department of the Interior and Local Government (DILG)
Department of Human Settlements and Urban Development (DHSUD)
National Economic and Development Authority (NEDA)
Department of Budget and Management (DBM)
Department of Finance (DOF)**

Joint Memorandum Circular No. 1, Series of 2024

JUL 29 2024

FOR : All Officials of the DILG, DHSUD, NEDA, DBM, DOF through the Bureau of Local Government Finance (BLGF); Governors; City and Municipal Mayors; Punong Barangays; Members of the Sanggunian, Local Development Councils (LDCs), Local Finance Committees (LFCs); and Others Concerned

SUBJECT : Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions

=====

1. Statement of Policy

In pursuit of better convergence among the Oversight Agencies, the provisions of this Joint Memorandum Circular (JMC) are hereby adopted to enable better coordination and improve the quality of Oversight Agencies' technical assistance to local government units (LGUs) on Public Financial Management (PFM), and ensure that the different tools of the Oversight Agencies, including policy development, advice and guidance, manuals, guidelines, issuances, awards, among others, complement each other.

The DILG, DHSUD, NEDA, DBM, and DOF-BLGF shall update existing circulars, and recalibrate the Synchronized Local Planning and Budgeting Calendar (SLPBC) accordingly in view of the strengthening of the vertical and horizontal linkages across different levels of government in development planning, investment programming, and budgeting to align national and subnational priorities. All these efforts are directed towards enhancing local service delivery in line with the implementation of the Supreme Court Ruling on the Mandanas-Garcia petitions¹.

¹ G.R. Nos. 199802 and 208488 – The Supreme Court decision clarified the basis for the computation of local government shares in the national taxes 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, pursuant to Section 6, Article X of the 1987 Philippine Constitution.

2. Purpose

To enhance the guidelines on the rationalization, harmonization, and enhancement 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;
- 2.2. Identifying and delineating the roles and responsibilities of the Oversight Agencies as well as the LGUs;
- 2.3. Prescribing the updated and improved PFM policies, systems, and tools within the context of convergence through the identification of their interdependencies and areas for complementation and integration;
- 2.4. Harmonizing and aligning with the provisions of current executive issuances and legislations including but not limited to the Supreme Court Ruling on the Mandanas-Garcia petitions, Republic Act (RA) No. 11201², and applicable laws, rules, and regulations;
- 2.5. Amending or revising the architecture or streamlining DILG-NEDA-DBM-DOF JMC No. 1 Series of 2016 dated 18 November 2016³ to complement with the provisions of DBM-DILG JMC No. 2021-1 dated 11 August 2021⁴;
- 2.6. Synchronizing national and local planning and budgeting calendars to ensure timely cascading of national priorities and targets for integration in local development plans and investment programs and that local priority programs, projects, and activities (PPAs) can be appropriately channeled into national programming and budgeting; and
- 2.7. Updating of the SLPBC to include, but not limited to, the barangay planning and budgeting process.

3. Coverage

This JMC shall cover the areas of local development planning, land use planning, investment programming, resource mobilization, budgeting, expenditure management, and performance monitoring and coordination in fiscal oversight of DILG, DHSUD, NEDA, DBM, and DOF-BLGF over provinces, cities, municipalities, and barangays.

The Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), through its appropriate Ministries, may refer to this JMC in issuing and implementing similar guidelines for the guidance of their LGUs.

4. Definition of Terms

For purposes of this JMC, all terms are defined in the Glossary (Annex A).

² Department of Human Settlements and Urban Development Act

³ Updated Guidelines on the Harmonization of Local Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight

⁴ 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 2021

5. 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 DILG, NEDA, DHSUD, DBM, and DOF-BLGF shall continue to maintain and strengthen the Coordinating Committee on Decentralization (CCD).
- 5.2. 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.
- 5.3. The CCD shall: (i) oversee the implementation of this JMC; (ii) recommend updating of its provisions, as necessary; (iii) provide overall policy and operational oversight over matters covered by their respective mandates, including but not limited to PFM; and (iv) review the progress of capacity development in the areas covered by this JMC for the purpose of coordination as well as investment.
- 5.4. To further institutionalize and sustain the convergence among the Oversight Agencies, the National Inter-Agency Team (NIAT) for PFM and Regional Inter-Agency Teams (RIATs) for PFM that are created pursuant to Item 5.2 of DBM-DILG-DOF-NEDA JMC No. 2015-1 dated 24 February 2015⁵.
- 5.5. The NIAT shall be the Technical Working Group (TWG) on PFM under the CCD composed of two (2) representatives from each of the LGU Policy Units of the DILG, DHSUD, NEDA, DBM, and DOF-BLGF. The Chairperson of the NIAT shall be the representative from the DBM.
- 5.6. The NIAT shall: (i) monitor the implementation of the LGU PFM Reform Roadmap and Implementation Strategy and report to the CCD on achievements and problems encountered; and (ii) recommend appropriate measures to the CCD and implement decisions of the latter concerning the LGU PFM Reform Roadmap and Implementation Strategy.
- 5.7. The RIATs shall be composed of the Regional Directors and at least two (2) technical staff each from the DILG, DHSUD, NEDA, Metropolitan Manila Development Authority (MMDA), in the case of the National Capital Region (NCR), DBM, and DOF-BLGF. The Chairperson of the RIATs shall be on an annual rotation amongst the members with the DBM Regional Offices (ROs) as the initial chairperson.
- 5.8. The RIATs shall: (i) provide technical assistance to the LGUs in the design and implementation of their Public Financial Management Improvement Plans (PFMIPs); and (ii) continually undertake measures to improve coordination and convergence among the Oversight Agencies.
- 5.9. The DILG, DHSUD, NEDA, DBM, and DOF-BLGF, when needed, shall provide in their regular budgets support for the technical assistance and capacity development activities of the NIAT and RIATs.

⁵ Adoption of the Local Government Units Public Financial Management Reform Roadmap and Implementation Strategy

6. Roles and Responsibilities of Oversight Agencies

6.1. The roles and responsibilities of the Oversight Agencies support the very intent to coordinate and, where appropriate, integrate, and harmonize existing and current official policies, guidelines, and manuals on PFM processes at the local level; and effect the complementation of activities between and among the provinces and their component LGUs, as well as the interface of national government agencies (NGAs) in local planning.

6.2. DILG

6.2.1. Pursuant to Section 5 of RA No. 6975⁶ and Item (k), Article 182, Rule XXIII of the Implementing Rules and Regulations (IRR) of RA No. 7160⁷, the DILG shall pursue its mandate to:

6.2.1.1. Establish and formulate plans, policies, and programs to strengthen the technical, fiscal, and administrative capabilities of local governments; and

6.2.1.2. Continue to advocate a rationalized local planning system for adoption by all cities and municipalities.

6.2.2. The DILG shall accomplish its mandate through:

6.2.2.1. Capacity building for cities and municipalities on the use of the:

- a. Rationalizing the Local Planning System (RPS) Sourcebook
- b. Comprehensive Development Plan (CDP) Guide
- c. Subsequent supplemental guidelines on local development planning

6.2.2.2. Issuance of guidelines and capacity building for cities and municipalities on the use of the CDP Recalibration, Implementation Monitoring, and Evaluation Systems (PRIMES);

6.2.2.3. Issuance of manual and/or guidelines and capacity building for cities and municipalities, as well as guidance to provinces, on the use of the following:

- a. Electronic Goal Achievement Matrix (E-GAM) System
- b. Electronic Local Development Investment Program (E-LDIP) System
- c. CDP Assessment Tool
- d. Local Governance Performance Management System (LGPMS)

6.2.2.4. Issuance of manual and/or guidelines as well as capacity building for cities and municipalities on the use of the Rate My LGU Service (RMLS); and

⁶ Department of the Interior and Local Government Act of 1990

⁷ Local Government Code of 1991

- 6.2.2.5. Issuance/Updating of guidelines and manual as well as capacity building for barangays and cities/municipalities on the formulation/updating of the Barangay Development Plan (BDP).

6.3. NEDA

- 6.3.1. The NEDA shall integrate the approved plans of provinces, highly-urbanized cities (HUCs), and independent component cities (ICCs) in the Regional Development Plans (RDPs) and the Philippine Development Plan (PDP).
- 6.3.2. The NEDA shall develop the socioeconomic components of the Harmonized PDPFP Formulation Guidelines in coordination with DHSUD.
- 6.3.3. The NEDA shall continue to provide technical assistance to LGUs in the formulation/updating of their Provincial Development and Physical Framework Plan (PDPFP) until such time that the Harmonized PDPFP Formulation Guidelines is issued.

6.4. DHSUD

- 6.4.1. The DHSUD shall be responsible for providing technical assistance and formulating and prescribing standards, regulations, and guidelines for:
 - 6.4.1.1. Climate and Disaster Risk Assessment (CDRA);
 - 6.4.1.2. Comprehensive Land Use Plan (CLUP);
 - 6.4.1.3. Zoning Ordinance; and
 - 6.4.1.4. PDPFP.

For the provision of technical assistance to LGUs, pending the approval of the Harmonized PDPFP Formulation Guidelines, refer to Section 6.3.3 of this JMC.

- 6.4.2. The DHSUD shall ensure compliance by LGUs not only with the procedure for the formulation or updating of their land use or physical framework plans but also with the implementation of the same, through review or ratification, monitoring, and imposition of penalties, in accordance with existing laws and regulations.

6.5. DBM

- 6.5.1. The DBM shall be responsible for the efficient and sound utilization of government funds and revenues to effectively achieve our country's development objectives (Executive Order [EO] No. 292, s. 1987⁸).
- 6.5.2. The DBM shall achieve its objectives by:

⁸ Instituting the "Administrative Code of 1987"

- 6.5.2.1. Promulgating and updating the Budget Operations Manual (BOM) for LGUs, as the need arises, to improve and systematize methods, techniques, and procedures employed in the preparation, authorization, review, execution, and accountability of local budget operations;
- 6.5.2.2. Enhancing the Internal Audit Manual (IAM) for LGUs;
- 6.5.2.3. Enhancing the Manual on the Setting Up and Operations of Local Economic Enterprises (LEEs);
- 6.5.2.4. Developing and/or enhancing other tools that will help promote the efficient and sound utilization of government funds and resources;
- 6.5.2.5. Capacity building on the Civil Society Organization (CSO) Handbook to guide CSOs' participation in pre-budget preparation and in the local budget process;
- 6.5.2.6. Enhancing the eBudget System for LGUs that automates the local budget processes in order to assist LGUs in the preparation and submission of the Local Expenditure Program to the Sanggunian and other required local budget forms and reports;
- 6.5.2.7. Enhancing the Manual on the Public Financial Management Assessment Tool (PFMAT);
- 6.5.2.8. Conducting the PFM Competency Program for LGUs to capacitate LGUs on the PFM processes by rolling out PFM manuals and promoting the use of the Electronic Public Financial Management Assessment Tool (ePFMAT) in conducting self-assessment of LGUs in managing public finances in terms of budgeting, revenue generation, cash management, accounting, auditing, managing debt, and public reporting on public sector financial operations;
- 6.5.2.9. Enhancing the competency of Local Budget Officers (LBOs) by assisting them to assess their strengths and weaknesses using the Electronic Competency Assessment Tool (eCAT) for LBOs and to identify which competency areas need capacity development consistent with the Competency Framework for LBOs; as well as providing capacity building to address the competency gaps; and
- 6.5.2.10. Providing technical assistance to LGUs on local government budgeting.

6.6. DOF-BLGF

- 6.6.1. The DOF-BLGF shall be responsible for:

- 6.6.1.1. Supervising the revenue operations of all LGUs (Section 2, Chapter 1, Title II, Book IV of EO No. 292 and Article 287, Rule XXX of the IRR of RA No. 7160);
 - 6.6.1.2. Promulgating the necessary policies, rules, and regulations;
 - 6.6.1.3. Assisting Local Treasurers in the formulation of more precise revenue forecasts for improved revenue generation plans and mobilization strategies;
 - 6.6.1.4. Coordinating with the DBM on forecasting the medium-term expenses relative to the medium-term revenues;
 - 6.6.1.5. Monitoring of all funds of LGUs accounted for in the General Fund, Trust Fund, and Special Accounts, and the disbursements therefrom, in coordination with the DBM and the DILG;
 - 6.6.1.6. Monitoring of the utilization of the twenty percent (20%) Development Fund and the Special Education Fund (SEF); and
 - 6.6.1.7. Monitoring the debt services and borrowing capacities of LGUs.
- 6.6.2. To ensure that LGUs are able to identify potential revenue sources or available fund balances that could be mobilized to finance devolved services and functions including public service infrastructure investments, the DOF-BLGF shall capacitate LGUs in the following:
- 6.6.2.1. Local Treasury Operations Manual (LTOM);
 - 6.6.2.2. Manual for Real Property Appraisal and Assessment Operations (MRPAAO);
 - 6.6.2.3. Philippine Valuation Standards (PVS);
 - 6.6.2.4. Mass Appraisal Guidebook (MAG);
 - 6.6.2.5. LGU Integrated Financial Management Tools (LIFT);
 - 6.6.2.6. Environment and Natural Resources Data Management Tool (ENRDMT);
 - 6.6.2.7. Local Resource Mobilization Program (LRMP) for the Local Development Investment Program (LDIP);
 - 6.6.2.8. Local PFM Tools for the Electronic Statement of Receipts and Expenditures (eSRE) Manual;
 - 6.6.2.9. Performance Standards for Local Treasurers and Local Assistant Treasurers; and

- 6.6.2.10. Other such policies, manuals, guidelines, rules, and regulations that may be issued by the DOF and the DOF-BLGF related to local treasury and assessment operations.
- 6.7. The DBM, DOF, and DILG shall provide technical assistance to LGUs in the determination of relevant and responsive development projects that may be funded under the 20% Development Fund.
- 6.8. The Oversight Agencies shall work in close collaboration to ensure the timely release of updated PFM policies to guide LGUs in more efficient and effective resource management and strengthen their capacities in the administration of their increased fiscal resources with the implementation of the Supreme Court Ruling on the Mandanas-Garcia petitions. These agencies shall set the strategic direction to align local development and land use plans with the PDP to help improve LGU absorptive capacity and efficiency in project and program implementation.

7. Local PFM Guidelines and Related References

- 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 the identification of development drivers and an improved interface between provincial, city, and municipal planning.
- 7.2. The LGUs, in preparing their local development and land use plans, investment programs, and budgets, should adhere to the following:
 - 7.2.1. NEDA's Guidelines on Provincial/Local Planning and Expenditure Management (PLPEM) (Volumes 2 and 3) and other reference documents by the agency;
 - 7.2.2. DHSUD's Guidelines on the Formulation of the PDPFP, CLUP Guidebooks, Supplemental Guidelines, and their subsequent revision, updating, or amendment;
 - 7.2.3. DILG's CDP Guide, CDP Illustrative Guide, and subsequent supplemental guidelines including NEDA-DILG guidance on the interface between the PDPFP and the CDP;
 - 7.2.4. DILG-HLURB JMC No. 001 Series of 2009 dated 19 October 2009⁹;
 - 7.2.5. DILG Memorandum Circular (MC) No. 2021-087 dated 12 August 2021¹⁰ for guidelines on the interface between the BDP and the CDP; and
 - 7.2.6. DBM's BOM for LGUs particularly in coming up with Medium-Term Forecasts of Current Operating Expenses.
- 7.3. The LGUs that set up and/or operate LEEs shall be guided by the following:

⁹ Guidelines on the Harmonization of Comprehensive Land Use Plan (CLUP) and Comprehensive Development Plan (CDP) Preparation

¹⁰ Guidelines on the Formulation and/or Updating of the Barangay Development Plan (BDP)

- 7.3.1. DBM's Manual on the Setting Up and Operations of LEEs to determine the viability of proposed LEEs and measures to be taken for existing non-viable LEEs;
 - 7.3.2. NEDA's Guidelines on PLPEM (Volume 5) on undertaking a feasibility study of proposed LEEs;
 - 7.3.3. DOF-BLGF and DBM advice on the fiscal and financial management of LEEs; and
 - 7.3.4. DILG guidance on the legal aspects of setting up and operating LEEs.
- 7.4. LGUs shall also use the findings of their internal audits in the formulation of development plans and investment programs. For purposes of organizing internal audit unit (IAU), and performing and reporting on internal audits, the LGUs should follow the DBM's IAM for LGUs.
- 7.5. 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;
 - 7.5.2. DBM-issued annual Local Budget Memorandum (LBM) on the Indicative National Tax Allotment (NTA) Shares of LGUs and Guidelines on the Preparation of the Annual Budgets of LGUs;
 - 7.5.3. DBM's CSO Handbook; and
 - 7.5.4. Primer on Barangay Budgeting.
- 7.6. The RIATs shall assist LGUs in applying change management approaches, techniques, and skills, as well as in setting up change management teams to enable LGUs in managing the PFM reform process. For these purposes, the RIATs shall be guided by the RIAT Toolkit for Convergence.

8. Local Planning and Budgeting Process

- 8.1. The DILG, DHSUD, NEDA, DBM, and DOF-BLGF shall update existing circulars, and recalibrate the SLPBC in accordance with relevant current legislation, executive issuances, department memoranda and orders, and other policy issuances including, but not limited to, the Supreme Court Ruling on the Mandanas-Garcia petitions.
- 8.2. The local development and land use plans shall be anchored on national and international frameworks, other relevant plans, and policies such as the *AmBisyon Natin 2040*, PDP, Sustainable Development Goals (SDGs), National Spatial Strategy, National Urban Development and Housing Framework (NU DHF), National Housing and Urban Development Sector Plan (NHUDSP), Resilient and Green Human Settlements Framework (RGHSF), and Philippine New Urban Agenda (PNUA).

- 8.3. In accordance with the intent and purposes of this JMC, the SLPBC 2023 (Annex B) hereby replaces the SLPBC 2016 Edition. The conduct of the activities for planning and budgeting shall be in accordance with the guidelines issued by DILG, NEDA, DBM, and DOF-BLGF, as provided in Sections 7 and 8 of this JMC.
- 8.4. All Local Planning and Development Coordinators (LPDCs), LBOs, and Local Treasurers shall update their respective planning databases that include, among others, the ecological profile, socioeconomic and physical resources, time series revenue and expenditure data, and the datasets prescribed in the Rationalized Planning Indicator and Data Set (RaPIDS)/PRIMES and the Registry of Barangay Inhabitants and Barangay Outcome Planning Information System (BOPIS), in the case of barangays. The updated planning database should be ready by July of the election year in time for the plan preparation and by March of the planning year in the case of the barangays.
- 8.5. All LDCs shall be reconstituted not later than the last day of the 4th week of September of every election year pursuant to Article 64, Rule XIII of the IRR of RA No. 7160. In addition, the Barangay Development Council (BDC) shall be organized/reconstituted by the Punong Barangay through the issuance of an EO or a Sangguniang Barangay Resolution within one hundred (100) days upon assumption to office as provided under DILG MC No. 2021-087 dated 12 August 2021.
- 8.6. Local budgeting activities shall proceed following the BOM for LGUs and DBM's issuance of the LBM providing, among others, the official NTA shares of LGUs and other income sources, as well as the guidelines for the preparation of local budgets. The local annual budgets shall be based on the approved Annual Investment Programs (AIPs). To this end, the AIPs should be approved by the respective Sanggunian before the start of budget preparation pursuant to Section 305 (i) of RA No. 7160 which states that "*local budgets shall operationalize approved local development plans*".
- 8.7. The mechanism for choosing private sector and CSO representatives in the LDCs shall be governed by DILG MC No. 2022-083 dated 15 June 2022¹¹ as well as the CSO Handbook. In the case of barangays, accreditation and selection of NGO representatives to the BDC shall be guided by DILG MC No. 2018-146 dated 31 August 2018¹².
- 8.8. The PDPFP shall be prepared following the PLPEM Guidelines (Volume 2), DHSUD-NEDA-DILG JMC No. 2023-001 dated 25 April 2023¹³, and subsequent guidelines to be issued by DHSUD.
- 8.9. The CDP and BDP shall be prepared following the CDP Guide and other supplemental guidelines, DILG MC No. 2021-087 dated 12 August 2021, and subsequent guidelines to be issued by DILG.
- 8.10. The CLUP shall be prepared in accordance with the CLUP Guidebooks, Supplemental Guidelines, and subsequent guidelines to be issued by DHSUD.

¹¹ Guidelines on the Accreditation of Civil Society Organizations and Selection of Representatives to the Local Special Bodies

¹² Accreditation of Barangay-Based Non-Governmental Organizations (NGOs) and their Membership in the Barangay-Based Institutions (BBIs)

¹³ Interim Guidelines on the Formulation of Provincial Development and Physical Framework Plan

- 8.11. In coordination with the LFCs, the LDC shall match the prioritized PPAs with available financing resources. The strategies and PPAs contained in the PDPFP, and the spatial directions prescribed in the CLUP shall be the primary inputs to the Provincial/City/Municipal Development Investment Program (P/C/MDIP), while the forms in the CDP Illustrative Guide and LDIP Summary Form (See Annex C) shall be used by the province, city, and municipality in the process of formulating and completing the multi-year LDIP. The LFC shall provide measures in the LRMP to generate additional revenues and identify other financing resources to serve as input in the preparation of the Financing Plan and the LDIP.
- 8.12. The BDCs shall also prioritize and match the PPAs with available financing resources. In the process of formulating and completing the multi-year Barangay Development Investment Program (BDIP), the BDIP Summary Form (See Annex D) shall be used as reflected in DILG MC No. 2021-087 dated 12 August 2021.
- 8.13. In formulating the multi-year P/C/MDIP, Financing Plan, 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 DOF-BLGF in the estimation of available resources for financing projects in the P/C/MDIP 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.
- 8.14. The LDCs shall cull out the AIP as the annual slice of the PDIP for the provinces, the C/MDIP for cities and municipalities, and the BDIP for the barangays which upon approval by the concerned Sanggunian, shall serve as the basis for preparing the executive budget. The Provincial/City/Municipal Development Council (P/C/MDC) shall endorse the AIP to the LBO for budget preparation and in determining the annual budgetary allocations for PPAs vis-à-vis allocations for other purposes as indicated in the attached AIP Summary Form (See Annex E). The BDC shall endorse the AIP using the AIP Summary Form for barangays (See Annex F) to the Punong Barangay for budget preparation.
- 8.15. LGUs are enjoined to provide venues for national/regional line agencies' interface during the various stages of local planning, investment programming, and budgeting cycle that conforms with the following schedule:
 - 8.15.1. In formulating, revisiting, or updating of the PDPFP (3rd Quarter of the election year), provinces may already submit the draft PDPFP (as early as 1st Quarter of the following year) to undergo review and approval process pursuant to DHSUD MC No. 2021-009 dated 26 November 2021¹⁴.

For the purpose of preparing the PDIP and AIP (following the election year), the adopted PDPFP with the corresponding Sangguniang Panlalawigan resolution for submission to DHSUD, may already be used as a reference to identify priority PPAs for funding. Thereafter, for

¹⁴ Review and Approval Process of Provincial Physical Framework Plans (PPFP) or the Provincial Development and Physical Framework Plans (PDPFPs) of Provinces

the succeeding planning period, the basis for preparing the PDIP and AIP shall be the approved PDPFP by DHSUD.

- 8.15.2. In formulating, revisiting, or updating of the CLUP (3rd Quarter of the election year), component cities and municipalities, HUCs/ICCs, and NCR LGUs may already submit the draft CLUP (as early as 1st Quarter of the following year) to undergo review and approval process pursuant to DHSUD MC No. 2021-005 dated 06 August 2021¹⁵.

To further ensure the CLUP-CDP harmonization, PPAs that are previously identified in the updated and approved CLUP shall be considered in the preparation of LDIPs and AIPs.

- 8.15.3. Preparation of the CDP (3rd Quarter of the election year) and approval by the Sangguniang Panlungsod/Bayan (not later than 1st Quarter of the following year);
- 8.15.4. Approval of the P/C/MDIP (not later than March of the following year);
- 8.15.5. Approval of the AIP (on or before 07 June of every year);
- 8.15.6. Budget preparation and authorization (June to December of every year); and
- 8.15.7. Budget review, execution, and accountability (January to December of the following year).
- 8.16. 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 to mainstream their concerns in the planning process as provided in the CDP Illustrative Guide and DILG MC No. 2021-087 dated 12 August 2021, in the case of barangays, to ensure that the projects of these planning bodies are integrated into the P/C/M/BDIP and AIP as well as avoid wasteful duplication of projects and programs.
- 8.17. In the case of barangays, the BDC shall pass a resolution to adopt the BDP, before submitting it to Sangguniang Barangay for approval. Signatories to the resolution shall include all BDC members who attended the BDC meeting that led to the adoption of the plan.
- 8.18. In succeeding years prior to the next preparation/updating of the PDPFP and CDP, the PDC and C/MDC, in consultation with their respective LFC, shall update the PDIP for provinces and C/MDIP and LRMP for cities and municipalities and cull out an AIP as input to the annual budget preparation. The P/C/MDIP updating shall be on account of outcomes of PPAs implemented in the previous year, changes in the planning environment and financing conditions, among others.
- 8.19. In succeeding years prior to the next preparation/updating of the CDP and BDP, the C/MDC and BDC, in consultation with the LFC for the cities and municipalities and the Barangay Treasurer for the barangays, shall update the

¹⁵ Revised Review and Approval Processes of Comprehensive Land Use Plans and Zoning Ordinances of Highly Urbanized Cities (HUCs) and Independent Component Cities (ICCs), Component Cities and Municipalities (CCMs) and Metro Manila Cities and Municipality (MMCMs)

C/MDIP, Financing Plan, and LRMP for cities and municipalities and BDIP for the barangays and cull out an AIP as input to the annual budget preparation. The C/M/BDIP updating shall be on account of outcomes of PPAs implemented in the previous year, changes in the planning environment and financing conditions, among others.

- 8.20. These activities shall be in accordance with the steps, procedures, processes, and forms prescribed in the BOM for LGUs, and other issuances by the DBM, provided that in the AIP Summary Form, the LGU's vision, strategic directions, specific objectives, and policy directions shall be culled from the approved and updated PDPFP, CDP, CLUP and BDP, and the PPAs shall be taken from the annual slice of the approved or updated P/C/M/BDIP. Further, that the Local Chief Executive (LCE) and LFC shall certify that the AIP is culled from the approved and updated PDPFP, CDP, CLUP, BDP, and other similar plans.
- 8.21. As part of the local budgeting process, the DOF-BLGF, shall set the annual revenue targets of the local treasurers based on the methodology and criteria set forth in DOF DO No. 006-2015 dated 20 January 2015¹⁶ and issue three-year forecasts on key local revenue sources.

9. Province – City/Municipality – Barangay Complementation

- 9.1. Pursuant to Section 114 of RA No. 7160, horizontal linkages shall be strengthened through improvement in the coordination, synchronization, and joint execution of programs and projects between and among LGUs.
- 9.2. During the preparation of the PDPFP/CLUP/CDP, the LPDCs of provinces and their component cities and municipalities shall coordinate with each other, as may be necessary, following the SLPBC 2023 to ensure consistency of vision and strategic directions and in order to facilitate the complementation of PPAs as necessary across LGU levels.
- 9.3. During the preparation of the BDP, the barangay shall coordinate with the LDCs of cities and municipalities, as may be necessary, following the SLPBC 2023 to ensure consistency of vision and strategic directions and in order to facilitate the complementation of PPAs as necessary across LGU levels.
- 9.4. The planning databases of the city/municipality shall be made available to the barangays to inform the BDP formulation process. In turn, the barangay databases shall also be shared with the city/municipality.
- 9.5. The barangays shall submit their BDPs to the cities/municipalities for augmentation, complementation, and/or harmonization with the PPAs to be identified by the cities/municipalities. In turn, the cities/municipalities shall coordinate with the barangay the PPAs that were considered for funding.
- 9.6. After the reconstitution of the Local Special Bodies, the 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 the purpose of harmonization and complementation of the PDPFP and CDPs.

¹⁶ Performance Standards for Local Treasurers and Assistant Treasurers

- 9.7. 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 finalization.
- 9.8. 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 feedback based on the latest results from the CDP Assessment Tool.
- 9.9. As far as practicable, cities and municipalities may develop and undertake joint programs or augment the financial resources of its barangays in implementing programs and projects that have significant impacts on the city/municipality as a whole by providing recommendations or suggestions based on the CDP and BDP. 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 barangay.

10. NGA – LGU Interface

- 10.1. The Regional Development Councils (RDCs) shall serve as the link between the National Government and the LGUs. Specifically, the RDCs shall assist in the following:
 - 10.1.1. Identifying inter-LGU programs and projects that support national and regional development objectives and targets;
 - 10.1.2. Recommending local priorities to NGAs for consideration in their budgets and sectoral development plans;
 - 10.1.3. Facilitating access of LGUs to technical and financial support from NGAs concerned; and
 - 10.1.4. Endorsing programs and projects needing external sources of funding to the NGAs concerned.
- 10.2. NGAs and LGUs shall cooperate in various stages of the planning and investment programming process. These include, but are not limited to the following:
 - 10.2.1. Sharing of planning data;
 - 10.2.2. Identification of objectives and outcomes;
 - 10.2.3. Identification of PPAs that align or harmonize with those of the next higher level LGU or the National Government;
 - 10.2.4. Determination of prioritization criteria and prioritization of PPAs;
 - 10.2.5. Identification and alignment of sources of financing; and
 - 10.2.6. Implementation schedule.
- 10.3. NGA support to LGUs in this matter include, but are not limited to:

- 10.3.1. Technical assistance to LGUs in all areas of plan, budget, and resource mobilization;
- 10.3.2. Assessment of plans, investment programs, budgets, and sources of financing; and
- 10.3.3. M&E of LGU PFM performance.
- 10.4. The LPDCs may coordinate with national/regional line agencies for technical inputs and guidance for the purpose of linking sectoral targets in the PDPFP/PDIP for provinces and the CLUP/CDP/C/MDIP for cities and municipalities. Such coordination may be institutionalized through the participation of national/regional line agencies in the LDC sectoral or functional committees.
- 10.5. To streamline the national and local planning process, NGAs shall harmonize their sectoral planning requirements with that of the local development planning process.
- 10.6. All LGUs, in coordination with 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. Provincial Government and City/Municipal Government Oversight over Component LGUs

- 11.1. In fulfillment with the 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 laws, engage the provinces in joint oversight over cities and municipalities in key areas of PFM. In operation, Oversight Agencies oversee provinces, provinces oversee cities and municipalities, and cities and municipalities oversee barangays.
- 11.2. Pursuant to Sections 29, 30, 327, and 459 of RA No. 7160, Provincial Governments are reminded of their oversight and coordination functions in the provision of services and implementation of projects within their provinces that cut across city/municipality borders.
- 11.3. By virtue of general supervision of next higher-level LGUs, provinces shall ensure that component cities and municipalities formulate/update their CDPs, and cities/municipalities shall ensure component barangays formulate/update their BDPs.
- 11.4. Pursuant to Section 326 of RA No. 7160, the DBM shall review the appropriation ordinances of provinces, HUCs, ICCs, and NCR LGUs.
- 11.5. Pursuant to Section 327 of RA No. 7160, the provinces, through the Sanggunian Panlalawigan, shall review the appropriation ordinances of component cities and municipalities.
- 11.6. Pursuant to Section 333 of RA No. 7160, the cities and municipalities, through their respective Sanggunian, shall review the appropriation ordinances of component barangays.

- 11.7. The BOM for LGUs shall serve as the guide for all provinces, cities, and municipalities, as well as reviewing authorities. The DBM shall provide technical assistance to LGUs on the use of the said manual.
- 11.8. Pursuant to Section 468 (a) (2) (vii) of RA No. 7160, the provinces, through the Sangguniang Panlalawigan, shall review the CLUPs and Zoning Ordinances of component cities and municipalities to harmonize the same through the formulation and adoption of the PDPFP.
- 11.9. Pursuant to Section 13.8 of the IRR of RA No. 11201, EO No. 72 s. 1993¹⁷, DHSUD MC No. 2021-005, and DHSUD MC No. 2021-009, the PDPFPs of the provinces and the CLUPs of HUCs, ICCs, and NCR LGUs shall be reviewed by DHSUD and the RLUC or MMDA, in the case of NCR, and ratified by the DHSUD to ensure compliance with the national standards and regulations on land use planning and zoning. On the other hand, the CLUPs of component cities and municipalities shall be reviewed by the PLUC and approved by the Sangguniang Panlalawigan.
- 11.10. In relation to Section 305 (h) of RA No. 7160, the DILG shall coordinate with provinces in the conduct of the assessment of the approved CDPs of their component cities and municipalities using the CDP Assessment Tool. The DILG shall provide capacity development to the provinces in the use of the said tool.
- 11.11. The DOF-BLGF shall issue the Manual for the Evaluation of Local Treasury Operations (MELTO) and, with the DOF-BLGF ROs, coordinate with provinces in the conduct of the evaluation of local treasury operations using the MELTO. The DOF-BLGF Central Office shall conduct local treasury operations evaluation within NCR, while the DOF-BLGF ROs shall conduct the evaluation within its respective jurisdiction with support from the Provincial Governments. The DOF-BLGF and its ROs shall provide capacity development to the provinces in the use of the MELTO and the conduct of the evaluation.
- 11.12. The DOF-BLGF shall issue the Assessment Evaluation and Examination Manual (AEEM) and, with the DOF-BLGF ROs, coordinate with provinces in the conduct of the evaluation of real property assessment operations using the AEEM. The DOF-BLGF Central Office shall conduct local assessment operations evaluation within NCR, while the DOF-BLGF ROs shall conduct the evaluation within its respective jurisdiction with support from the Provincial Governments. The DOF-BLGF and its ROs shall provide capacity development to the provinces in the use of the AEEM and the conduct of the evaluation.

12. Performance Monitoring, Measurement, and Assessment Tools

- 12.1. In order to promote excellence in PFM, 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. Results-based M&E systems shall be in place in the DILG, NEDA, DBM, DOF, and other NGAs to ensure the purposive conduct of evaluation by the agencies

¹⁷ Providing for the Preparation and Implementation of the Comprehensive Land Use Plans of Local Government Units Pursuant to the Local Government Code of 1991 and Other Pertinent Laws

concerned, and to guarantee that the LGUs have assumed their devolved functions and services effectively in support of good governance, transparency, accountability, and evidence-based decision-making.

- 12.3. In order to support good performance in overall governance and local service delivery including the monitoring of the assumption of devolved functions and services, the DILG shall provide the following performance measurement systems:

12.3.1. LGPMS and SGLG;

12.3.2. PRIMES;

12.3.3. Local Government Academy Monitoring and Evaluation System (LGAMES) and Online Capacity Development Market System (OCDMS);

12.3.4. RMLS

12.3.5. Full Disclosure Policy Portal (FDPP)

12.3.6. Seal of Good Local Governance for Barangay Information System (SGLGB IS); and

12.3.7. Barangay Information System (BIS).

- 12.4. To ensure that LGUs follow the planning guidelines and formulate and implement their PDPFPs, CLUPs, and Zoning Ordinance, DHSUD shall develop and maintain a geographic information system for the management and monitoring of land use, zoning, and urban development standards.

- 12.5. In order to help the LGUs in facilitating their PFM performance, the DBM shall provide the following measurement systems:

12.5.1. PFMAT and ePFMAT;

12.5.2. Competency Framework for LBOs; and

12.5.3. eCAT for LBOs.

- 12.6. In order to promote good fiscal and financial management, the DOF- BLGF shall provide the following measurement systems:

12.6.1. Local Government Financial Performance Monitoring System (LGFPMs);

12.6.2. LGU Fiscal Sustainability Scorecard (LGU FSS); and

12.6.3. Performance Standards for Local Treasurers and Local Assistant Treasurers.

- 12.7. To mainstream performance management systems currently being implemented by the Oversight Agencies into local PFM, the Oversight Agencies shall endeavor to harmonize and complement the various performance systems through the LIFT.

- 12.8. The DBM, in coordination with the DILG, DHSUD, NEDA, and DOF-BLGF, shall continually support the 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 assessment tools. While each Oversight Agency is primarily responsible for specific tools 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.
- 12.9. As a consequence, in preparing their PFMIPs, the LGUs shall make use of the following:
- 12.9.1. PFMAT and ePFMAT, which are intended to help LGUs identify strengths and weaknesses in their PFM systems as bases for improvement measures;
 - 12.9.2. LGPMS and SGLG primarily administered by DILG, which is intended to help LGUs determine their capabilities and limitations in the delivery of public services;
 - 12.9.3. LGU FSS and LGFPMS, which are intended to assess LGU fiscal and financial performance in order to improve revenue generation capacity and expenditure management of LGUs administered by the DOF-BLGF; and
 - 12.9.4. As necessary and appropriate, the financial and governance applications systems comprising the LIFT.
- 12.10. 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, LGU FSS, and LGFPMS.
- 12.11. In order to support LGUs in continually improving PFM systems, the DBM, in coordination with the RIATs, shall continue to monitor and evaluate the implementation of PFMIPs.

13. Cross-Cutting Policy Concerns

- 13.1. The DILG, DHSUD, NEDA, DBM, and DOF-BLGF, shall harmonize and align, as relevant, appropriate, and practicable, their respective PFM policies, implementing guidelines, tools, programs, and projects with key cross-cutting concerns in local governance.
- 13.2. Pursuant to RA No. 7192¹⁸ and RA No. 9710¹⁹, the DILG, DHSUD, NEDA, DBM, and DOF-BLGF, shall wherever relevant, appropriate, and practicable

¹⁸ Women in Development and Nation Building Act

¹⁹ The Magna Carta of Women

harmonize and align their PFM policies, implementing guidelines, tools, programs, especially monitoring and incentive systems, and projects in support of the objectives of gender and development (GAD) for local service delivery.

- 13.3. Pursuant to RA No. 10121²⁰ and RA No. 9729²¹, the DILG, DHSUD, NEDA, DBM, and DOF-BLGF, shall wherever relevant, appropriate, and practicable harmonize and align their PFM policies, implementing guidelines, tools, programs, especially monitoring and incentive systems, and projects in support of the objectives of disaster risk reduction and management (DRRM) and climate change adaptation and mitigation (CCAM) for local service delivery.

14. Annexes

Annex A	Glossary
Annex B	Synchronized Local Planning and Budgeting Calendar 2023
Annex C	Local Development Investment Program Summary Form for Provinces, Cities, and Municipalities
Annex D	Barangay Development Investment Program Summary Form
Annex E	Annual Investment Program Summary Form for Provinces, Cities, and Municipalities
Annex F	Annual Investment Program Summary Form for Barangays

15. Suppletory 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.

16. 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.


17. Repealing Clause


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

18. Effectivity

This JMC shall take effect upon publication in the Official Gazette and fifteen (15) days after the filing thereof in the University of the Philippines Law Center – Office of the National Administrative Register.




ATTY. BENJAMIN C. ABALOS, JR.
Secretary
Department of the Interior and
Local Government

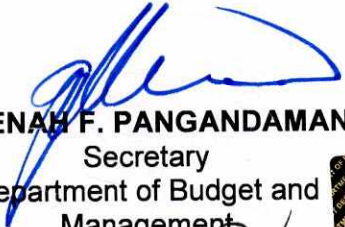

JOSE RIZALINO L. ACUZAR
Secretary
Department of Human Settlements and
Urban Development

²⁰ Philippine Disaster Risk Reduction and Management Act of 2010

²¹ Climate Change Act of 2009


ARSENIO M. BALISACAN
Secretary
National Economic and
Development Authority




AMENAH F. PANGANDAMAN
Secretary
Department of Budget and
Management




RALPH G. RECTO
Secretary
Department of Finance



Glossary

1. **Annual Budget** – the financial plan embodying the estimates of income and expenditures for one (1) fiscal year (Section 306 [a] of Republic Act [RA] No. 7160).
2. **Annual Investment Program (AIP)** – 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 local government unit (LGU).
3. **Appropriation** – an authorization made by ordinance, directing the payment of goods and services out of local government funds under specified conditions or for specific purposes (Section 306 [b] of RA No. 7160).
4. **Appropriation Ordinance** – the law or ordinance passed by the Local Sanggunian directing the payment of goods and services from local funds.
5. **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).
6. **Barangay-Based Institutions (BBIs)** – the Barangay Development Council (BDC), Barangay Anti-Drug Abuse Council (BADAC), Barangay Peace and Order Committee (BPOC), Barangay Council for the Protection of Children (BCPC), Barangay Ecological Solid Waste Management Committee (BESWMC), Barangay Physical Fitness and Sports Development Council (BPFSDC), and other structures created in accordance with national and local laws, and other issuances.
7. **Barangay Information System (BIS)** – a web-based application that has three (3) sub-modules, namely: Barangay Officials Profiling System (BOPS), Barangay Profile System (BPS), and the Death Benefit Claims (DBC). The BIS is utilized to expeditiously and systematically collect, store, and process various barangay data and information.
8. **Barangay Development Plan (BDP)** – a three-year comprehensive multi-sectoral development plan that is formulated through an inclusive and participatory approach led by the BDC and approved by its Sanggunian. It is an official document of the barangay that specifies policy options and PPAs intended to contribute towards the achievement of the barangay's development goals and objectives.
9. **Barangay Outcome Planning Information System (BOPIS)** – a set of indicators to guide the barangays in gathering relevant datasets to be used for planning, investment programming, budgeting, and plan-budget monitoring.
10. **Barangay Profile** – a narrative report on the current situation of the barangay to include its history and prevailing issues and concerns in the locality which are identified through the process of situational analysis. It also contains data and

statistics on the local situations which will serve as a guide in the formulation of the BDP.

11. **Bureau of Internal Revenue (BIR)-BLGF-LGU Information Sharing Portal** – a system to be developed by the BIR and the DOF-BLGF for the accessibility of information between the BIR and the LGUs for effective collection of taxes by both the national government and the LGUs.
12. **Budget Operations Manual (BOM) for LGUs** – 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 for LGUs referred to will be the 2023 Edition.
13. **Capital Outlay (CO)** – the appropriation for the purchase of goods and services, the benefits of which extend beyond the fiscal year, and which add to the assets of the LGU concerned, including investments in public utilities such as public markets and slaughterhouses.
14. **Civil Society Organization (CSO)** – a non-state and a non-profit association that works to improve society and the human condition. Basic types of CSOs include non-governmental organizations (NGOs), people's organizations (POs), civic organizations, cooperatives, social movements, professional groups, business groups, and people's councils.
15. **Climate and Disaster Risk Assessment (CDRA)** – a methodology to understand and assess the potential impacts of hazards to lives, properties, and other elements at risk. The CDRA process goes beyond the conventional risk assessment as it incorporates climate change and its prospective impacts.
16. **Competency Assessment Tool for Local Budget Officers (LBOs)** – a self-assessment tool for LBOs which is used in assessing their current level of competency and determining their capacity development requirements.
17. **Competency Framework for Local Budget Officers** – provides a ready reference in identifying the competency requirements that manifest how employees should perform their functions and contribute to the overall achievement of goals of the local government.
18. **Competency Framework for Local Treasurers and Local Assistant Treasurers** – a competency framework for assessing Local Treasurers and Local Assistant Treasurers based on the criteria of core competencies and technical or functional competencies. Core competencies are skills that those performing functions in the local treasury service must possess regardless of their level in the hierarchy. These include (i) maintaining PFM understanding; (ii) applying internal controls; (iii) use of information and communication technology (ICT) to manage public finances; and (iv) effective collaboration, partnership, and linkages management. Technical or functional competencies pertain to the person's ability to use his knowledge of local treasury and the corresponding procedures and techniques in resource mobilization, liquidity and investment management, and management of local treasury services. Criteria include (i) mobilization of resources through local revenue generation; (ii) mobilization of resources through non-traditional modes; (iii) liquidity, investment, and cash management; and (iv) management of local treasury services. Based on these criteria, Local Treasurers and Local Assistant Treasurers are categorized into four (4) competency levels: basic, intermediate, advanced, and superior.

19. **Comprehensive Development Plan (CDP)** – a six-year multi-sectoral plan formulated at the city or municipal level embodying the vision, sectoral goals, objectives, development strategies, and policies within the terms of LGU officials and the medium-term. The CDP contains the (i) Ecological Profile; (ii) Sectoral Development Plan; and (iii) Implementation Instruments.
20. **Comprehensive Development Planning Guide (CDP Guide)** – the guidebook or instructional manual for the preparation of the CDP issued in 2008 by the DILG.
21. **Comprehensive Development Plan Recalibration, Implementation Monitoring, and Evaluations Systems (PRIMES)** – the updated implementation monitoring and evaluation (M&E) system of the CDP that links the Local Development Indicators System (LDIS) with the Philippine Development Plan (PDP) Results Matrices, Sustainable Development Goals (SDGs), and other performance and service delivery standards monitoring tools.
22. **Comprehensive Development Plan Assessment Tool** – a tool by the DILG for the assessment of approved CDPs of component cities and municipalities by their respective provinces.
23. **Comprehensive Land Use Plan (CLUP)** – the document, formulated by the local government in consultation with its stakeholders, that defines or provides guidelines on the allocation, utilization, development, and management of all lands, within a given territory or jurisdiction, including municipal waters, according to the inherent qualities of the land itself and supportive economic, demographic, socio-cultural and environmental objectives.
24. **Comprehensive Land Use Plan Guidebook** – provides LGUs, community members, and the general public a practical and simplified technical reference on the (i) systematic and organized presentation of an LGU's strategic, vision, objectives, and directions translated into physical and spatial dimension; (ii) tools for sectoral studies, ecosystems analysis, and mainstreaming of special concerns such as climate and disaster risk, urban design and development, and sustainable land management; and (iii) guide and template in the preparation of city/municipal zoning ordinances.
25. **Convergence** – an approach to the provision of technical assistance to LGUs where Oversight Agencies work together at the national and regional levels for the purpose of achieving the shared objective of stronger local government PFM and better public services.
26. **Coordinating Committee on Decentralization (CCD)** – an inter-agency body composed of the DILG, NEDA, DBM, and DOF-BLGF, which was created pursuant to the DILG-NEDA-DBM-DOF and LGU Leagues' Memorandum of Understanding (MOU) dated 06 November 2009 and in compliance with Section 4.7 of DILG-NEDA-DBM-DOF JMC No. 1 Series of 2007 dated 08 March 2007²².
27. **Current Operating Expenditures** – the appropriations for the purchase of goods and services for the conduct of normal local government operations within the fiscal year, including goods and services that will be used or consumed during the budget year.

²² Guidelines on the Harmonization of Local Planning, Investment Programming, Revenue Administration, Budgeting and Expenditure Management

28. **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 (i) why the step is needed; (ii) who are involved; and (iii) 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.

29. **Development Sectors** – for the CDP and the Provincial Development and Physical Framework Plan (PDPFP), there are five (5) development sectors, namely: (i) Social Development Sector, (ii) Economic Development Sector, (iii) Environmental and Natural Resources Management Sector, (iv) Physical or Infrastructure Development Sector, and (v) Institutional Development Sector.

For the Annual Budget, there are four (4) development sectors, namely: (i) General Services, (ii) Social Services, (iii) Economic Services, and (iv) Other Services.

For the Statement of Receipts and Expenditures (SRE), there are eight (8) development sectors, namely: (i) General Public Services, (ii) Education, Culture and Sports/Manpower Development, (iii) Health, Nutrition and Population Control, (iv) Labor and Employment, (v) Housing and Community Development, (vi) Social Services and Social Welfare, (vii) Economic Services, and (viii) Debt Services. For Government Accounting under the Commission on Audit (COA), there are eight (8) development sectors, namely: (i) General Public Services, (ii) Education, Culture and Sports/Manpower Development, (iii) Health, Nutrition and Population Control, (iv) Labor and Employment, (v) Housing and Community Development, (vi) Social Services and Social Welfare, (vii) Economic Services, and (viii) Other Services. There is an ongoing dialogue and effort among the concerned agencies to harmonize their development sectors across their instruments and outputs.

30. **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.
31. **Electronic Budget (eBudget) System for LGUs** – a simple, ready-to-use system, which facilitates and automates the local budget processes consistent with the BOM for LGUs. The eBudget System is available free of charge to LGUs that are interested in automating their local budget processes.
32. **Electronic Competency Assessment Tool (eCAT) for Local Budget Officers** – an electronic self-assessment instrument covering both the core competencies and the technical or functional competencies of staff in the Local Budget Office or the Competency Framework for LBOs and for identifying the areas for capacity building for the LBOs.
33. **Electronic Goal Achievement Matrix (E-GAM) System** – a system developed by the DILG for the preparation and generation of the digital version of the Goal Achievement Matrix (GAM) of cities and municipalities.

34. **Electronic Local Development Investment Program (E-LDIP) System** – a system developed by the DILG for the preparation and generation of the digital version of the LDIP of cities and municipalities.
35. **Electronic Public Financial Management Assessment Tool (ePFMAT) for LGUs** – a web-based system initiated by DBM which facilitates the assessment of LGU's PFM system following the procedures and guidelines prescribed in the Public Financial Management Assessment Tool (PFMAT) for LGUs Manual. This electronic version is based on an enhanced version of the PFMAT issued by the DBM through Local Budget Circular (LBC) No. 147 dated 29 July 2022²³. The ePFMAT follows the framework, indicators, and process in the Enhanced version of the PFMAT.
36. **Environment and Natural Resources Data Management Tool (ENRDMT)** – an online reporting system that serves as a platform for monitoring LGUs shares from the national wealth of LGUs, direct payments made by extractive and other natural-resource based companies, donations received, and the utilization of said funds. The implementation of the ENRDMT is pursuant to DOF Department Order (DO) No. 049.2016 dated 05 September 2016²⁴.
37. **Executive-Legislative Agenda (ELA)** – a unifying document corresponding to the term of local elective officials that is developed and mutually agreed upon by both the executive and legislative departments of an LGU. It supports existing LGU planning systems and adds greater value to the LGU mandated plans (i.e., PDPFP, CLUP, and CDP) by moving them forward to getting implemented and monitored.
38. **Financing Plan** – the total resources comprised of external sources and the Local Resource Mobilization Program (LRMP) for the financing of a three-year cycle of the LDIP.
39. **Full Disclosure Policy (FDP) Portal** – an online platform in support of the government's advocacy for transparency and accountability in the management and use of public funds. The FDP, as mandated by DILG Memorandum Circular (MC) No. 2010-083 dated 31 August 2010²⁵, requires local governments to fully disclose particular financial documents to their constituents, such as the budget and how it is disbursed and used, to minimize corruption and misuse of public funds. To help LGUs comply with the FDP, the FDPP was created as a centralized repository for uploading financial documents, making it easier for the public to view, download, and print these documents.
40. **Goal Achievement Matrix** – a set of criteria by which the Ranked List of PPAs will be subjected to in order to generate the Ranked List of PPAs for Investment Programming which in turn comprises the LDIP of cities and municipalities.
41. **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 sound fiscal

²³ Adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT) for Local Government Units and its Electronic Version

²⁴ Inclusion of Environmental and Natural Resources (ENR) Data in the Electronic Statement of Receipts and Expenditures System for Local Treasurers, as Amended by DOF DO No. 078.2017 dated 15 December 2017

²⁵ Full Disclosure of Local Budget and Finances, and Bids and Public Offerings

management and adherence to transparency and accountability in the use of public funds.

42. **Guidelines for the Updating of the Local Revenue Code (LRC) of LGUs** – a joint publication by the DOF and DILG in relation to DOF-DILG JMC No. 2012-01 dated 13 January 2012²⁶, prescribing the guidelines in updating and rationalizing the rate structures of the LRC in pursuit of local economic development.
43. **Guidelines on Provincial/Local Planning and Expenditure Management (PLPEM)** – a five-volume comprehensive set of guidelines by NEDA that serves as a reference for provinces in planning, investment programming, revenue generation, budgeting and public expenditure management, and project evaluation and development.
44. **Guidelines on the Formulation and/or Updating of the Barangay Development Plan** – provides guidance to barangays on the formulation and updating of barangay development plans that are comprehensive, multi-sectoral, and community-driven.
45. **Guidelines on the Preparation and/or Updating of Local Plans** – guidelines issued by the DILG every after election to guide the preparation and updating of the PDPFP for provinces, the CLUP and CDP for cities and municipalities, and the BDP for barangays, in view of updated local planning considerations.
46. **Handbook on the Participation of Civil Society Organizations in the Local Budget Process (CSO Handbook)** – a publication of the DBM for use by LGUs and accredited 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 (LBC No. 106 dated 09 June 2015²⁷).
47. **Implementation Instruments** – the tools or documents that will support the implementation of local land use and development plans. These include the Zoning Ordinance, LDIP, Legislative Requirements, Capacity Development Agenda, and M&E Strategy.
48. **Income** – all revenues and receipts collected or received forming the gross accretions of funds of the LGU (Section 306 [i] of RA No. 7160).
49. **Interim Guidelines on the Formulation of PDPFP (DHSUD-NEDA-DILG JMC No. 2023-001 dated 25 April 2023²⁸)** – provides the general guidelines on the formulation or updating of PDPFPs, defines the process of plan formulation or updating, lays down the contents and structure of the plan, and clarifies the roles and responsibilities of the main agencies involved pending the approval of the harmonized PDPFP formulation guidelines by the DHSUD.
50. **Internal Audit Manual (IAM) for LGUs** – a manual issued by the DBM, which is primarily anchored on the Revised 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 unit (IAU), as well as

²⁶ Updating Local Revenue Codes

²⁷ Handbook on the Participation of Civil Society Organizations in the Local Budget Process

²⁸ Interim Guidelines on the Formulation of Provincial Development and Physical Framework Plan

how to plan, execute, report, and follow up on internal audits. For the purpose of this JMC, the IAM for LGUs referred to will be the 2023 Edition.

51. **LGU Fiscal Sustainability Scorecard** – measures the annual performance of the LGU's fiscal and financial management through a scorecard officially issued by the DOF-BLGF, to all provinces, cities, and municipalities. It rates the level of efficiency and innovativeness of LGUs in revenue generation and resource mobilization, and compliance with reportorial requirements of the DOF, and the statutory limitations on local expenditures. The LGU FSS is implemented pursuant to DOF DO No. 075.2018 dated 20 December 2018²⁹.
52. **LGU Integrated Financial Management Tools (LIFT)** – the official financial reporting system that serves as a portal for major LGU financial reports which includes the SRE of LBOs and Local Treasurers, the Quarterly Report on Real Property Assessment (QRRPA) of Local Assessors, and the Financial Statements of barangays.
53. **Local Chief Executive (LCE)** – for the purpose of this JMC, the highest elected official in the LGU, namely, the Punong Barangay in the case of the barangay, the Mayor in the case of the city and municipality, or the Governor in the case of the province.
54. **Local Development** – the mandates and responsibilities of LGUs as defined under Section 16 and 17 of the RA No. 7160.
55. **Local Development Council (LDC)** – the body mandated by law to assist the Sanggunian concerned at the province, city, municipality, and barangay in setting the direction of economic and social development and coordinating development efforts within their respective territorial jurisdictions.
56. **Local Development Indicator System (LDIS)** – an analytical tool that portrays information for planning in three dimensions: (i) topical or sectoral – maintains the five (5) development sectors, namely: social, economic, infrastructure, environment and natural resources, and institutional; (ii) temporal – refers to time-series data (minimum of two years) where the later one should be the latest available; and (iii) geographical or spatial - refers to at least two (2) levels of spatial scale, e.g., city/municipality and province; or city/municipality, and barangays. Where available, data for all three levels – province, city/municipality, barangays can be portrayed at the same time.
57. **Local Development Investment Program** – a basic document linking the local development plan to the budget for provinces, cities, municipalities, and barangays.

For provinces, cities, and municipalities, the Provincial/City/Municipal Development Investment Program (P/C/MDIP) contains a prioritized list of PPAs which are derived from the local development plan and matched with financing resources for implementation within a three to six-year period. The LDIP of provinces, cities, and municipalities should contain the LDIP Summary Form, Financing Plan, and the LRMP. LDIPs of cities and municipalities can be updated with new planning information including but not limited to the CLUP.

²⁹ Establishing the Local Government Unit (LGU) Fiscal Sustainability Scorecard in the BLGF

For barangays, the Barangay Development Investment Program (BDIP) is the main instrument for implementing the BDP. It is a document that translates the BDP into PPAs with its corresponding resource requirements that are projected to be implemented within the timeframe of three (3) years.

58. **Local Fees and Charges Toolkit** – an Excel-based template that shall serve as the framework for the determination of the reasonable rate of fees and charges. The Local Fees and Charges Toolkit is implemented pursuant to DILG-DOF JMC No. 2019-01 dated 17 May 2019³⁰ and DOF-BLGF MC No. 020-2019, dated 22 November 2019³¹.
59. **Local Finance Committee** – the body composed of the Local Planning and Development Coordinator (LPDC), LBO, and Local Treasurer, mandated by law to perform the duties and functions as required under Section 316 of RA No. 7160.
60. **Local Governance Performance Management System (LGPMS)** – serves as the main platform of the SGLG, particularly for online data entry and web reports, and provides LGUs with a self-assessment tool for the reporting and evaluation of its institutional capacity and performance and state of development.
61. **Local Government Financial Performance Monitoring System (LGFPMS)** – a 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.
62. **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.
63. **Local Public Financial Management Tools for the Electronic Statement of Receipts and Expenditures Manual** – 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 which could serve as a reference of the LGUs in the preparation of the CDP, LDIP, AIP, and Annual Budget. The manual also serves as a guidebook for the LGFPMS.
64. **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.
65. **Local Treasurers Performance Standards (LTPS)** – the criteria and system for the regular performance appraisal of Local Treasurers and Local Assistant Treasurers at the provincial, city, and municipal levels. It evaluates the level of competency, proficiency, professionalism, and productivity of all local treasurers so

³⁰ Guidelines for the Review, Adjustment, Setting and/or Adoption of Reasonable Regulatory Fees and Charges of Local Government Units

³¹ Updated Reminders in the Assessment of the Local Business Tax (LBT), Registration and Renewal of Business Permits and Licenses, and the Imposition of Local Taxes, Fees and Charges

that their knowledge, skill sets, and strategies are attuned to the strategic directions and priorities, particularly on local government fiscal and financial management, of the DOF. Since the LTPS is an integral part of the human resource management and development strategy of the DOF to build and sustain a results-oriented performance and professional culture among Local Treasurers and Local Assistant Treasurers, it is used as the basis for appointments and other personnel action, such as promotion, renewal of designation, and extension of service, accountability assessment, awards and recognitions, capacity building interventions, among others, pursuant to existing rules and regulations. The LTPS shall consist of two (2) key results areas, namely, the Operational Performance Goals (OPGs), which constitute 70 percent of the total score, and the Competency Performance Goals (CPGs), which constitute the remaining 30 percent.

66. **Local Treasury Operations Manual (LTOM)** – the manual of operations issued by the DOF-BLGF for the Local Treasury Offices particularly Local Treasurers and Local Assistant Treasurers 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.
67. **Manual for the Evaluation of Local Treasury Operations (MELTO)** – designed as a basic reference of the DOF-BLGF, its Regional Offices (ROs), 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. The completion and submission of the forms and reports requirement as provided therein shall be the minimum compliance for the evaluation activity.
68. **Manual for Real Property Appraisal and Assessment Operations** – 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.
69. **Manual on the Setting Up and Operations of Local Economic Enterprises (LEEs)** – a manual issued by the DBM that provides guidance on how to determine the viability of proposed LEEs, how to set up and operate viable LEEs, and the measures to be undertaken to address existing non-viable LEEs (LBC No. 111 dated 10 June 2016³²).
70. **Medium Term Forecasts of Current Operating Expenses** – the three- year forecast for PS, MOOE, as well as other capital outlays (non-capital expenditures).
71. **National Housing and Urban Development Sector Plan (NHUDSP) 2040** – a 20-year roadmap that aims to address long-standing and emerging issues in urban development and housing through the consolidation of the programs, projects, and initiatives of the DHSUD, its attached agencies, and other government agencies involved in sustainable urban development and housing and the recommendations of the private sector, real estate and housing developers, CSOs, POs, and other stakeholders. It identifies centers of responsibility and mechanisms for implementation, monitoring, and evaluation.
72. **National Urban Development and Housing Framework (NU DHF)** – a development framework for urban and urbanizable areas on urban development

³² Manual on the Setting Up and Operation of Local Economic Enterprises (LEEs)

and housing and a guide in the formulation and implementation of plans, programs, and activities of national government agencies (NGAs) and LGUs.

73. **Oversight Agencies** – the NGAs which have oversight functions over LGUs provided under RA No. 7160 and RA No. 11201. For the purpose of this JMC, Oversight Agencies refer to NGAs that have oversight over areas of PFM and fiscal governance. These are (i) DILG on matters of development planning and investment programming, (ii) DHSUD on matters of land use and urban planning, (iii) NEDA on matters of provincial planning vis-à-vis regional and national planning, (iv) DBM on matters pertaining to local budgeting and expenditure management, and (iv) DOF-BLGF on financial management, real property valuation and assessment, revenue generation and management, and treasury and assessment operations. Oversight in these areas also extends to the provision of capacity building and performance monitoring.
74. **Performance Standards for Local Treasurers and Local Assistant Treasurers** – sets the performance standards, metrics, and appraisal system for Local Treasurers and Local Assistant Treasurers to support decisions on the appointment, promotion, renewal of designation and extension of service, capacity building, awards, and recognition (DOF DO No. 006-2015 dated 20 January 2015³³).
75. **Personal Services** – the appropriations for the payment of salaries, wages, and other compensation of permanent, temporary, contractual, and casual employees of the LGU (Section 306 [k] of RA No. 7160).
76. **Philippine New Urban Agenda (PNUA)** – also known as the Habitat III Report, espouses principles on housing and sustainable urban development set forth at the international level and localizes the global New Urban Agenda. With the theme, “Better, Greener, Smarter Cities in an Inclusive Philippines”, it lays down broad directions for the sector in six (6) priority areas, namely: Urban Demography, Land and Urban Planning, Urban Environment, Urban Governance, Urban Economy, and Housing and Basic Services.
77. **Philippine Valuation Standards (PVS)** – a guide for all concerned valuation stakeholders in the Philippines, including but not limited to, the attached bureaus and agencies of the DOF performing or requiring valuation service, in order to consistently use and apply internationally accepted valuation practices. In particular, the PVS aims to: (i) raise the quality of public and private sector valuations and reporting of valuations; (ii) provide consistency and understanding between providers and users of valuations, especially at the local and national levels; (iii) promote transparency and reliability of valuations for taxation and other purposes; and (iv) reduce financial risk for users of valuations. It shall primarily be used to guide the valuation of real properties for property taxation by LGUs, DOF-BLGF, and the BIR, in conjunction with the pertinent laws, rules, and regulations related to their respective mandates.
78. **Primer on Barangay Budgeting** – a manual developed by the DBM to serve as guide for the barangay in formulating their respective barangay budget.
79. **Provincial Development and Physical Framework Plan (PDPFP)** – a document that consolidates the Provincial Development Plan with the Provincial Physical Framework Plan (PPFP) that translates the development goals and objectives of

³³ Performance Standards for Local Treasurers and Assistant Treasurers

the province into a general land use and physical development framework and identifies strategies and corresponding PPAs that will serve as primary inputs to provincial investment programming, budgeting, and implementation.

80. **Public Financial Management Assessment Report (PFMAR)** – a document that summarizes in a concise and standardized manner the results of the diagnostic assessment of the LGU PFM system using the ePFMAT. The PFMAR presents the assessment results including the methodology process, conclusions, and recommendations to improve PFM systems in the LGU.
81. **Public Financial Management Assessment Tool (PFMAT)** – a self-assessment, evidence-based instrument by the DBM that describes the characteristics of an open and orderly PFM system using seven (7) pillars of a good PFM system with quantifiable performance indicators and sub-indicators to gauge how the LGU is performing in a particular area of PFM. It is a diagnostic tool that establishes the indicators that will help the LGUs identify the strengths and weaknesses in their PFM system as bases for improvement measures. An enhanced version of the PFMAT has been issued by the DBM on 29 July 2022. The Enhanced PFMAT continues to focus on the seven (7) pillars for an orderly PFM system but now uses the immediately preceding year's data, synchronizes indicators and sub-indicators, uses eighteen (18) indicators and twenty-seven (27) sub-indicators to measure the performance of each pillar of PFM, uses a modified scoring matrix and data tables, and includes a guide for interpretation and analysis of scores.
82. **Public Financial Management Improvement Plan (PFMIP)** – provides the details of the recommendations specifying the improvement policies and actions to address the weaknesses identified in the PFMAR. The PFMIP also includes 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 pillars of PFM provided under the PFMAT.
83. **Rate My LGU Service (RMLS)** – the application developed by the DILG to facilitate the collection of survey results and comments of the user/client on their experience while applying for business permits, building permits, and certificates of occupancy issued by cities and municipalities.
84. **Rationalized Planning Indicator and Data Set (RaPIDS)** – a set of updated, minimum, and recommended social, financial, expenditure, economic, and multi-sectoral indicators used along with the LDIS for purposes of planning, investment programming, budgeting, and plan-budget monitoring.
85. **Rationalizing the Local Planning System (RPS)** – a source book detailing the policy framework and guiding principles for local planning.
86. **Receipts** – the income realized from operations and activities of the local government or received by it in the exercise of its corporate functions, consisting of charges for services rendered, conveniences furnished, or the price of a commodity sold, as well as loans, contributions, or aid from other entities, except provisional advances for budgetary purposes (Section 306 [I] of RA No. 7160).
87. **Regional Development Council (RDC)** – the highest planning and policy-making body in the region. It serves as the counterpart of the NEDA Board at the sub-national level. It is the primary institution that coordinates and sets the direction of all economic and social development efforts in the region. It also serves as a

forum where local efforts can be related and integrated with regional and national development activities.

88. **Resilient and Green Human Settlements Framework (RGHSF)** – a reference document for all state actors involved in human settlements development, and serve as a basis for mechanisms on post-disaster housing and resiliency planning, research, and development and extension, and the monitoring and evaluation of PPAs to protect vulnerable persons and communities in hazard-prone areas from the adverse effects of climate change and disasters.
89. **Resources** – the revenues, gross borrowings, and free or unencumbered cash balances.
90. **Resource Mobilization** – a program for identifying, accessing, and managing resources for the purpose of supporting local budgets and local public investments.
91. **Revenue** – the income derived from the regular system of taxation enforced under authority of law or ordinance and as such, accrues more or less regularly every year (Section 306 [m] of RA No. 7160).
92. **Seal of Good Local Governance** – an institutionalized award, incentive, honor, and recognition-based program for all LGUs and is a continuing commitment for LGUs to continually progress and improve their performance in the areas of: (i) Financial Administration and Sustainability; (ii) Disaster Preparedness; (iii) Social Protection and Sensitivity; (iv) Health Compliance and Responsiveness; (v) Sustainable Education; (vi) Business-Friendliness and Competitiveness; (vii) Safety, Peace, and Order; (viii) Environmental Management; (ix) Tourism, Heritage Development, Culture, and Arts; and (x) Youth Development. SGLG is primarily implemented by the Council of Good Local Governance composed of the (a) DILG; (b) DBM; (c) Department of Finance (DOF); (d) Department of Health (DOH); (e) Department of Social Welfare and Development (DSWD); (f) Department of Education (DepEd); (g) Department of Tourism (DOT); (h) Department of Environment and Natural Resources (DENR); (i) National Economic and Development Authority (NEDA); (j) Office of Civil Defense; and (k) One (1) representative from the basic sectors to be nominated by the National Anti-Poverty Commission. The SGLG has been passed into law through RA No. 11292³⁴.
93. **Seal of Good Local Governance for Barangay (SGLGB)** – a performance assessment and recognition system that aims to give distinction to barangays with remarkable performance across various governance areas and puts primacy to integrity and good performance as pillars of meaningful local autonomy and development. It also intends to encourage barangays to continuously progress in delivering efficient, equitable and quality public services.
94. **Seal of Good Local Governance for Barangay Information System (SGLGB IS)** – a web-based application tool that collects, stores, and uses data from the barangay assessment results of the SGLGB across different governance areas covered by the program. Said system provides a more streamlined and practical way of generating information that may serve as basis for sound planning, judicious budgeting, and provision of necessary capacity development interventions for barangays.

³⁴ Seal of Good Local Governance Act of 2019

95. **Seal of Good Local Governance Incentive Fund** – formerly known as the Performance Challenge Fund (PCF) and passed into law by RA No. 11292, serves as a performance-based reform program that seeks to rationalize intergovernmental transfers of the national government to LGUs and encourage the convergence of local development initiatives with national development agenda and priorities. The SGLG Incentive Fund shall be provided to LGUs that pass the SGLG assessment criteria for the current year.
96. **Sectoral Development Plans** – the component of the CDP which contains the sectoral goals and structured list of PPAs identified to address the gaps found for the five (5) development sectors.
97. **Statement of Receipts and Expenditures** – the financial management reporting and monitoring system of all local budget and treasury offices (provinces, cities, and municipalities) being maintained by the DOF-BLGF.
98. **Supplemental Budget** – a budget that may be enacted after the annual budget has been approved by the Local Sanggunian. Changes to the Annual Budget may be done through Supplemental Budgets enacted pursuant to Section 321 of RA No. 7160.
99. **Zoning Ordinance** – a locally enacted ordinance that embodies, among others, regulations affecting uses allowed or disallowed in each zone or district, conditions for allowing them, and deviations legally allowed, from the requirements of the ordinance.

Synchronized Local Planning and Budgeting Calendar 2023

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2023 (July)	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • eSRE (DOF-BLGF) • LGFPMS (DOF-BLGF) 		Assessment of implementation of current PDPFP Updating of the provincial planning database with inputs from the component C/Ms	Provide the province of the C/M Ecological Profile	
FY 2023 (July 15)	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
FY 2023 (August)	BOM for LGUs (DBM)		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	
FY 2023 (September 15)	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay
FY 2023 (September 16)	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
FY 2023 (October 10)	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
FY 2023 (Not later than October 16)	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2023 (October 17 onwards)	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
FY 2023 (Within three days after approval of the ordinance authorizing the Annual or Supplemental Appropriations)	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	Submission of Appropriation Ordinance to the City/Municipality for review
FY 2023/24 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces, cities, and municipalities)	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	
FY 2023 (August to November)	PLPEM and other reference documents (NEDA and DHSUD)		Formulation of PDPFP (analysis of the planning environment; formulation of goals, strategies, and objectives; identification of priority PPAs)		
FY 2023 (November 2023 to January 2024)					Reconstitution of BBIs Updating of barangay planning database

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2023 (November)		DOF-BLGF to provide Medium-Term Forecasts to Local Treasurers	Medium-Term Revenue (Own-Source and External) Forecasts for planning purposes generated (latest year Y _{t-2}) by Local Treasurers		
	BOM for LGUs (DBM)	DBM to provide assistance on Medium-Term Forecasts for Current Operating Expenses	Medium-Term Forecasts for Current Operating Expenses prepared by Local Finance Committee		
FY 2023 (December)	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)			C/MDC consultation with component barangays for consideration of the BDP in the updating of the CDP, when appropriate	Interfacing with C/MDCs Submission of List of PPAs under BDIP
FY 2023 (November to December)	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • Guidelines on the Updating of Local Plans (DILG) 		Convening of PDC to present draft PDPFPs and Structured List of PPAs of cities and municipalities for the purpose of harmonization	CDP interface with the draft PDPFP Mayor to present the Structured List of PPAs	
FY 2023 (November) to FY 2024 (January)			Submission of draft PDPFP to DHSUD Regional Offices Conduct of PDPFP Review by the RLUC		
FY 2023 (December) – FY 2024 (February)	PLPEM and other reference documents (NEDA and DHSUD)		Formulation of PDIP		

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2024 (February)			Revision of the PDPFP based on the review comments from the RLUC and DHSUD Submission of the updated PDPFP draft to RLUC for checking		
FY 2024 (March)	PLPEM and other reference documents (NEDA and DHSUD)		RLUC endorses PDPFP for the adoption of the Sangguniang Panlalawigan SP issues resolution adopting the PDPFP LGU submits the adopted PDPFP to DHSUD-ELUPDB for cursory review Approval of PDIP		
FY 2024 (May)	<ul style="list-style-type: none"> PLPEM and other reference documents (NEDA and DHSUD) BOM (DBM) 		Preparation of AIP by the LDC and LFC		
FY 2024 (June)	<ul style="list-style-type: none"> PLPEM and other reference documents (NEDA and DHSUD) BOM (DBM) 		Approval of AIP by the Sangguniang Panlalawigan	Approval of AIP by the Sangguniang Panlungsod/Bayan	Approval of AIP by the Sangguniang Barangay
FY 2024 (June 15)	BOM for LGUs (DBM)	Issuance of LBM on the <i>Indicative NTA Shares of LGUs and Guidelines on</i>			

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
		<i>the Preparation of the Annual Budgets of LGUs for the ensuing year by DBM</i>			
FY 2024 (June 16)	BOM for LGUs (DBM)		Conduct of Budget Forum	Conduct of Budget Forum	
FY 2024 (July 15)	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
FY 2024 (August)	BOM for LGUs (DBM)		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	
FY 2024 (September 15)	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay
FY 2024 (September 16)	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
FY 2024 (October 10)	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
FY 2024 (Not later than October 16)	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	
FY 2024 (October 17 onwards)	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
FY 2024 (Within three days after approval of the ordinance authorizing the Annual or	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	Submission of Appropriation Ordinance to the City/Municipality for review

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
Supplemental Appropriations)					
FY 2024/25 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces, cities, and municipalities)	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	
FY 2025 (May)	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • BOM for LGUs (DBM) 		Preparation of AIP by the LDC and the LFC		
FY 2025 (June)	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • BOM for LGUs (DBM) 		Approval of AIP by the Sangguniang Panlalawigan	Approval of AIP by the Sangguniang Panlungsod/Bayan	Approval of AIP by the Sangguniang Barangay
FY 2025 (June 15)	BOM for LGUs (DBM)	Issuance of LBM on the <i>Indicative NTA Shares of LGUs and Guidelines on the Preparation of the Annual Budgets of LGUs</i> for the ensuing year by DBM			
FY 2025 (June 16)	BOM for LGUs (DBM)		Conduct of Budget Forum	Conduct of Budget Forum	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2025 (July 15)	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
FY 2025 (July)	<ul style="list-style-type: none"> • RPS Sourcebook (DILG) • CDP Guide and Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • LGPMS (DILG) • RaPIDS (DILG) • PLPEM and other reference documents (NEDA and DHSUD) • eSRE (BLGF) • LGFPMS (BLGF) 		<ul style="list-style-type: none"> • Reconstitution of the Local Planning Team • Setting of planning guidelines for updating of planning database • Updating of planning database 	<ul style="list-style-type: none"> • Reconstitution of the Local Planning Team • Preparation of work plan for updating/preparation of CDP • Updating of RaPIDS/LDIS • Updating of Ecological Profile 	
FY 2025 (August to November)	<ul style="list-style-type: none"> • RPS Sourcebook (DILG) • CDP Guide and Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • LGPMS (DILG) • RaPIDS (DILG) • PLPEM and other reference documents (NEDA and DHSUD) • eSRE (BLGF) 		Revisiting of the PDPFP (Analysis of the planning environment; goals, strategies, and objectives; priority programs, projects, and activities)	<ul style="list-style-type: none"> • Revisiting 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 • Revisiting of priority PPAs to achieve the goals/objectives for the next six years 	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> LGFPMS (BLGF) 			(structured list of PPAs)	
FY 2025 (September)	<ul style="list-style-type: none"> Guidelines on the Reconstitution of Local Special Bodies (DILG) CSO Handbook (DBM) 		Reconstitution of Local Special Bodies (Local Development Council, Peace and Order Council, Local Health Board, and Local School Board)	Reconstitution of Local Special Bodies (Local Development Council, Peace and Order Council, Local Health Board, and Local School Board)	
FY 2025 (August)	BOM for LGUs (DBM)		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	
FY 2025 (September 15)	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay
FY 2025 (September 16)	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
FY 2025 (October 10)	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
FY 2025 (Not later than October 16)	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	
FY 2025 (October 17 onwards)	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
FY 2025 (Within three days after approval of the ordinance authorizing the Annual or	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
Supplemental Appropriations)					
FY 2025/26 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces, cities, and municipalities)	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	
FY 2026 (January to March)	<ul style="list-style-type: none"> Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 			Provision of technical assistance to the barangays Sharing/provision of city/municipal planning databases	Organization/reconstitution of Barangay Planning Team Preparation of work plan for the formulation of BDP Updating of planning databases and barangay profile
FY 2026 (March to April)	<ul style="list-style-type: none"> PLPEM and other reference documents (NEDA and DHSUD) CDP Guide and CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) 		Interfacing with C/MDCs Revisiting the PDPFP Adjustment of PDIP	Interfacing with barangays Revisiting the CDP Adjustment of C/MDIP	Formulation/Revisiting of vision and mission of the barangay Setting of sectoral goals and objectives based on the identified gaps in the barangay profile and situational analysis

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> CLUP Guidebook (DHSUD) Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 				<p>Identification and prioritization of projects</p> <p>Submission of list of PPAs to the city/municipality for consideration</p>
FY 2026 (May)	<ul style="list-style-type: none"> PLPEM and other reference documents (NEDA and DHSUD) CDP Guide and CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 		<p>Finalization of the PDIP</p> <p>Preparation of AIP by the PDC and LFC</p>	<p>Finalization of the C/MDIP</p> <p>Preparation of AIP by the C/MDC and LFC</p>	<p>Submission of list of PPAs to the city/municipality for consideration</p> <p>Formulation of the BDIP</p> <p>Preparation of AIP by the barangay</p>
FY 2026 (June)	<ul style="list-style-type: none"> CDP Guide and CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) BOM (DBM) Guidelines on the Formulation and/or Updating of the Barangay 		Approval of AIP	Approval of AIP	Approval of AIP

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	Development Plan (DILG)				
FY 2026 (June 15)	BOM for LGUs (DBM)	Issuance of LBM on the <i>Indicative NTA Shares of LGUs and Guidelines on the Preparation of the Annual Budgets of LGUs</i> for the ensuing year by DBM			
FY 2026 (June 16)	BOM for LGUs (DBM)		Conduct of Budget Forum	Conduct of Budget Forum	
FY 2026 (July)	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Formulation of BDP M&E Plan
FY 2026 (July 15)	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
FY 2026 (August)	<ul style="list-style-type: none"> BOM for LGUs (DBM) Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	Adoption and approval of the BDP
FY 2026 (September 15)	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2026 (September 16)	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
FY 2026 (October)	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Presentation of the approved BDP to the Barangay Assembly
FY 2026 (October 10)	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
FY 2026 (Not later than October 16)	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	
FY 2026 (October 17 onwards)	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
FY 2026 (Within three days after approval of the ordinance authorizing the Annual or Supplemental Appropriations)	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	
FY 2026/27 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces,	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
cities, and municipalities)					
FY 2026 (November)					Submission of approved BDP to the C/MDC
FY 2027 (January to December)	<ul style="list-style-type: none"> • RPS Sourcebook (DILG) • PLPEM and other reference documents (NEDA and DHSUD) • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • PRIMES (DILG) • CLUP Guidebook (DHSUD) 		Monitoring the implementation of the PDPFP and PDIP	Monitoring the implementation of the CDP	
FY 2027 (May)	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) 		Preparation of AIP by the PDC and LFC	Preparation of AIP by the C/MDC and LFC	Preparation of AIP by the barangay
FY 2027 (June 7)	<ul style="list-style-type: none"> • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) 		Approval of AIP by the Sangguniang Panlalawigan	Approval of AIP by the Sangguniang Panlungsod/Bayan	Approval of AIP by the Sangguniang Barangay

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> BOM (DBM) Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 				
FY 2027 (June 15)	BOM for LGUs (DBM)	Issuance of LBM on the <i>Indicative NTA Shares of LGUs and Guidelines on the Preparation of the Annual Budgets of LGUs</i> for the ensuing year by DBM			
FY 2027 (June 16)	BOM for LGUs (DBM)		Conduct of Budget Forum	Conduct of Budget Forum	
FY 2027 (July 15)	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
FY 2027 (August)	BOM for LGUs (DBM)		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	
FY 2027 (September 15)	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay
FY 2027 (September 16)	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
FY 2027 (October 10)	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
FY 2027 (Not later than October 16)	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
FY 2027 (October 17 onwards)	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
FY 2027 (Within three days after approval of the ordinance authorizing the Annual or Supplemental Appropriations)	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	Submission of Appropriation Ordinance to the City/Municipality for review
FY 2027 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces, cities, and municipalities)	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	
Year 1 (July)	<ul style="list-style-type: none"> RPS Sourcebook (DILG) CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) CLUP Guidebook (DHSUD) 		(Election Year) Reconstitution of Local Planning Team Setting of planning guidelines for updating planning database	(Election Year) Reconstitution of Local Planning Team Preparation of work plan for updating/preparation of CDP	
	<ul style="list-style-type: none"> PLPEM and other reference 		Assessment of implementation of current PDPFP		

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	documents (NEDA and DHSUD) • eSRE (DOF-BLGF) • LGFPMS (DOF-BLGF)	BLGF generates/updates financial indicators and transmits them to Provinces through the DILG	Updating of planning database		
	• RPS Sourcebook (DILG) • CDP Illustrative Guide (DILG) • LGPMS (DILG) • PRIMES (DILG) • CLUP Guidebook (DHSUD)	LDIS/RaPIDS financial indicators from DOF-BLGF made available to cities and municipalities by DILG		Updating of LDIS/RaPIDS Updating of Ecological Profile Revisiting the LGU vision and determining the vision-reality gap	
Year 1 (August to November)	PLPEM and other reference documents (NEDA and DHSUD)		Formulation of PDPFP (analysis of the planning environment; formulation of goals, strategies, and objectives; identification of priority PPAs)		
	• RPS Sourcebook (DILG) • CDP Illustrative Guide (DILG) • PRIMES (DILG) • Guidelines on the Updating of Local Plans (DILG) • CLUP Guidebook (DHSUD)		Preparation of ELA	Formulation of goals, strategies, and objectives based on the review and analysis to make them more responsive to the current situation and to make them consistent with higher-level plans Preparation of ELA Identification of priority PPAs to achieve the goals and objectives for	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
				the next six years (Structured List of PPAs)	
Year 1 (September)	<ul style="list-style-type: none"> Guidelines on the Reconstitution of Local Special Bodies (DILG) CSO Handbook (DBM) 		(Election Year) Reconstitution of Local Special Bodies (Local Development Council, Peace and Order Council, Local Health Board, and Local School Board)	(Election Year) Reconstitution of Local Special Bodies (Local Development Council, Peace and Order Council, Local Health Board, and Local School Board)	
Year 1 (November)		DOF-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 for LGUs (DBM)	DBM to provide Medium-Term Forecasts for Current Operating Expenses (November)	Medium-Term Forecasts for Current Operating Expenses prepared by Local Finance Committee	Medium-Term Forecasts for Current Operating Expenses prepared by Local Finance Committee	
Year 1 (November to December)	Guidelines on the Updating of Local Plans (DILG)		Convening of PDC to present draft PDPFPs and Structured List of PPAs of cities and municipalities for the purpose of harmonization	CDP interface with the draft PDPFP Mayor to present the Structured List of PPAs	
	PLPEM and other reference documents (NEDA and DHSUD)		Finalization and approval of PDPFP		
	<ul style="list-style-type: none"> RPS Sourcebook (DILG) 			Sectoral Development Plans completed (Ranked List of PPAs completed)	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • CLUP Guidebook (DHSUD) 			Preparation of the first draft of C/MDIP: <i>New Development Investment Financing Potential</i> component	
Year 1 (December) – Year 2 (February)	PLPEM and other reference documents (NEDA and DHSUD)		Formulation of PDIP		
Year 2 (January)	<ul style="list-style-type: none"> • CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • PRIMES (DILG) • CLUP Guidebook (DHSUD) 			Finalization of C/MDIP (i.e., 2024-2026, 2027-2029, etc.): <i>Local Resource Mobilization Program and Medium-Term Financing Plan</i> Drafting of implementation instruments: <i>Legislative Requirements, Capacity Development Agenda, and M&E Strategy</i>	
Year 2 (February)	<ul style="list-style-type: none"> • CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • CLUP Guidebook (DHSUD) 			Finalization of implementation instruments	
Year 2 (March)	<ul style="list-style-type: none"> • CDP Illustrative Guide (DILG) 		Conduct a review of approved CDP and	Approval of CDP to include implementation instruments (C/MDIP	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> Guidelines on the Updating of Local Plans (DILG) PRIMES (DILG) CLUP Guidebook (DHSUD) 		provide feedback to component LGUs	<i>[i.e., 2024-2026, 2027-2029, etc.], Legislative Requirements, Capacity Development Agenda, and M&E Strategy)</i> (i.e., 2024-2029, 2030-2035, etc.) Submission of CDP to the Province for review	
	PLPEM and other reference documents (NEDA and DHSUD)		Approval of PDIP		
Year 2 (May)*	<ul style="list-style-type: none"> RPS Sourcebook (DILG) PLPEM and other reference documents (NEDA and DHSUD) CDP Guide and CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) BOM for LGUs (DBM) CLUP Guidebook (DHSUD) 		Preparation of AIP by the PDC and LFC	Preparation of AIP by the C/MDC and LFC	Preparation of AIP by BDC
Year 2 (June 7)*	<ul style="list-style-type: none"> CDP Guide and CDP Illustrative Guide (DILG) Guidelines on the Updating of Local Plans (DILG) 		Approval of AIP by the Sangguniang Panlalawigan	Approval of AIP by the Sangguniang Panlungsod/Bayan	Approval of AIP by the Sangguniang Barangay

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	<ul style="list-style-type: none"> BOM for LGUs (DBM) CLUP Guidebook (DHSUD) 				
Year 2 (June 15)*	BOM for LGUs (DBM)	Issuance of LBM on the <i>Indicative NTA Shares of LGUs and Guidelines on the Preparation of the Annual Budgets of LGUs</i> for the ensuing year by DBM			
Year 2 (June 16)*	BOM for LGUs (DBM)		Issuance of Budget Call	Issuance of Budget Call	
Year 2 (June 16)*	BOM for LGUs (DBM)		Conduct of Budget Forum	Conduct of Budget Forum	
Year 2 (July 15)*	BOM for LGUs (DBM)		Preparation and submission of budget proposals (Department Heads)	Preparation and submission of budget proposals (Department Heads)	
Year 2 (August)*	BOM for LGUs (DBM)		Conduct of Budget Hearing (August 15)	Conduct of Budget Hearing (August 15)	
Year 2 (September 15)*	Primer on Barangay Budgeting (DBM)				Submission of detailed and itemized revenues and expenditures for the current year by the Barangay Treasurer to the Punong Barangay
Year 2 (September 16)*	Primer on Barangay Budgeting (DBM)				Preparation of annual barangay budget
Year 2 (October 10)*	BOM for LGUs (DBM)		Preparation of Executive Budget	Preparation of Executive Budget	
Year 2 (October 16)*	BOM for LGUs (DBM)		Submission of Executive Budget to Local Sanggunian for approval	Submission of Executive Budget to Local Sanggunian for approval	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
			(not later than October 16)	(not later than October 16)	
Year 2 (October 17 onwards)*	BOM for LGUs (DBM)		Enactment of an Appropriation Ordinance authorizing the Annual Budget	Enactment of an Appropriation Ordinance authorizing the Annual Budget	
Year 2 (Within three days after approval of the ordinance authorizing the Annual or Supplemental Appropriations)*	BOM for LGUs (DBM)		Submission of Appropriation Ordinance to DBM for review	Submission of Appropriation Ordinance to the Province for review	Submission of Appropriation Ordinance to the City/Municipality for review
Year 2/3 (Within ninety days from the receipt of the submitted Annual or Supplemental Budgets for review of provinces, cities, and municipalities)*	BOM for LGUs (DBM)	Review of Appropriation Ordinance of provinces, HUCs/ICCs, and NCR LGUs	Review of Appropriation Ordinance of component cities and municipalities	Review of Appropriation Ordinance of barangays	
Year 3 (January to December)*	BOM for LGUs (DBM)		Budget Execution Budget Accountability	Budget Execution Budget Accountability	
Year 3 (January to December)*	<ul style="list-style-type: none"> RPS Sourcebook (DILG) PLPEM and other reference documents (NEDA and DHSUD) 		Monitoring the implementation of the PDPFP and PDIP	Monitoring the implementation of the CDP	

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
	Development Plan (DILG)				
Year _n (March to April)**	<ul style="list-style-type: none"> • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • CLUP Guidebook (DHSUD) • Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 			Interfacing with barangays Revisiting the CDP Adjustment of C/MDIP	Formulation/Revisiting of vision and mission of the barangay Setting of sectoral goals and objectives based on the identified gaps in the barangay profile and situational analysis Identification and prioritization of projects Submission of list of PPAs to the city/municipality for consideration
Year _n (May)*	<ul style="list-style-type: none"> • PLPEM and other reference documents (NEDA and DHSUD) • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) 		Finalization of the PDIP Preparation of AIP by the PDC and LFC	Finalization of the C/MDIP Preparation of AIP by the C/MDC and LFC	Finalization of the BDIP Preparation of the AIP
Year _n (May)**	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Submission of list of PPAs to the city/municipality for consideration Formulation of the BDIP

Year/Month	Oversight Agencies' Guidelines, Manuals, Tools, and Systems	Activities			
		Oversight Agencies	Province	City/Municipality	Barangay
Year _n (June 7)*	<ul style="list-style-type: none"> • CDP Guide and CDP Illustrative Guide (DILG) • Guidelines on the Updating of Local Plans (DILG) • BOM (DBM) • Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG) 		Approval of AIP by the Sangguniang Panlalawigan	Approval of AIP by the Sangguniang Panlungsod/Bayan	Approval of AIP by the Sangguniang Barangay
Year _n (August)**	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Approval and adoption of the BDP
Year _n (October)**	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Presentation of the approved BDP to the Barangay Assembly
Year _n (November)**	Guidelines on the Formulation and/or Updating of the Barangay Development Plan (DILG)				Submission of the approved BDP to the C/MDC

* - recurring every year

** - recurring every three years

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

Barangay Development Investment Program Summary Form

BARANGAY DEVELOPMENT AND INVESTMENT PROGRAM

Years Covered: _____

Barangay _____
City/Municipality of _____

Province of _____

BDIP Reference Code	Program/ Project/ Activity Description	OPR	Year of Implementation			Schedule of Implementation		Expected Outputs	Funding Source	Amount (in thousand pesos)				
			Year 1	Year 2	Year 3	Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total

Prepared by:

Attested by:

Barangay Secretary

Barangay Treasurer

Punong Barangay

Annual Investment Program Summary Form for Provinces, Cities, and Municipalities

FY _____ 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	Program/Project/ Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount (in thousand pesos)					Amount of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total (12) 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
General Services (1000)														
Social Services (3000)														
Economic Services (8000)														
Other Services (9000)														

Prepared by:

Local Planning and Development Coordinator
Date: _____

Local Budget Officer
Date: _____

Attested by:

Local Chief Executive
Date: _____

Annual Investment Program Summary Form for Barangays

FY _____ Annual Investment Program (AIP)
By Program/Project/Activity by Sector

Barangay: _____
City/Municipality: _____
Province: _____

AIP Reference Code	Program/Project/ Activity Description	Implementing Office/Unit	Schedule of Implementation		Expected Outputs	Funding Source	Amount (in thousand pesos)				
			Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) 8+9+10+11
General Services (1000)											
Social Services (3000)											
Economic Services (8000)											
Other Services (9000)											

Prepared by:

Attested by:

Barangay Secretary
Date: _____

Barangay Treasurer
Date: _____

Punong Barangay
Date: _____