



SCOPE OF DISCUSSION

O 1

Basics of the MandanasGarcia SC ruling and EO
138

So what?

Implications and updates

Now what?

In pursuit of transparency and accountability



The Mandanas-Garcia Petitions



Mandanas Petition

Hermilando I. Mandanas and other local officials vs. Executive Secretary Paquito N. Ochoa, Jr., et al. (G.R. No. 199802); filed January 9, 2012



Garcia Petition

Enrique T.

Garcia, Jr. vs.

Executive

Secretary

Paquito N.

Ochoa, Jr., et al.

(G.R. No.

208488); filed

August 27, 2013

Consolidated on October 22, 2013



The Petitions



 Challenged the manner in which NGAs concerned computed the Internal Revenue Allotment (IRA) shares of LGUs



 Petitions are directed to national government and not NGAs



 Pleaded with the SC to mandate NGAs to compute the just shares of LGUs based on ALL national taxes, encompassing National Internal Revenue Taxes and customs duties



Section 6, Article X, General Provisions of the 1987 Philippine Constitution

"Local government units shall have a just share, as determined by law, in the national taxes which shall be automatically released to them."



Old Section 284 Title III Chapter 1 of the Local Government Code

"Allotment of Internal Revenue Taxes. - Local government units shall have a share in the national internal revenue taxes based on the collection of the third fiscal year preceding the current fiscal year as follows:

- (a) On the first year of the effectivity of this Code, thirty percent (30%);
- (b) On the second year, thirty-five percent
- (35%); and
- (c) On the third year and thereafter, forty percent (40%).



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- (b) On the second year, thirty-five percent (35%); and(c) On the third year and
- (c) On the third year and thereafter, forty percent (40%).

What's the Difference?

National taxes

Those imposed by the National Government including customs duties and other taxes collected by the Bureau of Customs and all other agencies

National Internal Revenue Code of 1997, Section 21

National internal revenue taxes: (a) income tax, (b) estate and donor's taxes, (c) value-added tax; (d) other percentage taxes, (e) excise taxes; (f) documentary stamp taxes; and (g) such other taxes imposed and collected by the Bureau of Internal Revenue



The Supreme Court Decision 2018



Declared as unconstitutional the phrase "internal revenue" appearing in Section 284 of RA No. 7160 or the Local Government Code and deleted the phrase from Section 284



Ordered the Secretaries of Finance and Budget and Management and Commissioners of Internal Revenue and Customs, and the National Treasurer to include all collections of national taxes in the computation of the base of the just share of the LGUs according to the ratio provided in the now-modified Section 284 of the LGC



Scope of National Taxes



Taxes and

Taxes and duties collected by the Bureau of Customs

Taxes and duties collected by other agencies

Base of computation of LGU IRA pre-SC ruling

Scope of National Taxes



of Internal

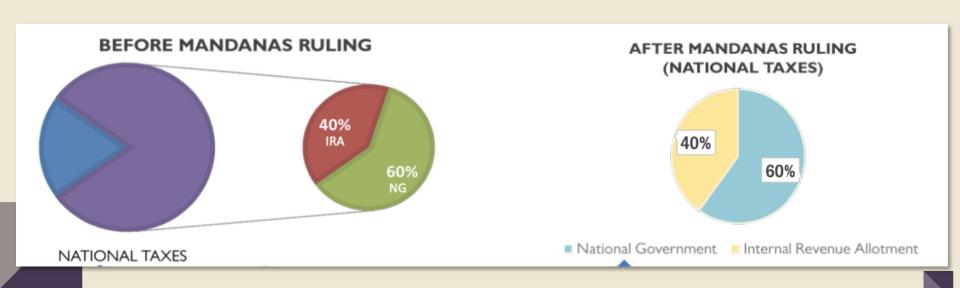
Revenue





Base of computation of LGU's just share because of the SC ruling

Implications of the SC Ruling





Became final and executory on June 10, 2019

SC Resolution promulgated on April 10, 2019



Upheld prospective application

SC Resolution promulgated on October 8, 2019

Executive Order No. 138 dated June 1, 2021

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

 Covers all LGUs and all departments, agencies, and instrumentalities of the Executive Branch with devolved functions to LGUs



MALACAÑAN PALACE MANTLA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 138

FULL DEVOLUTION OF CERTAIN FUNCTIONS OF THE EXECUTIVE BRANCH TO LOCAL GOVERNMENTS, CREATION OF A COMMITTEE ON DEVOLUTION, AND FOR OTHER PURPOSES

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

WHEREAS, in Mandanas, et al. v. Executive Secretary, et al. (G.R. Nos. 199802 and 208488) ("Mandanas"), the Supreme Court held that all collections of national taxes, except those accruing to special purpose funds and special allotments for the utilization and development of the national wealth, should be included in the computation of the base of the just share of LGUs;

WHEREAS, considering the prospective character of the Mandanas ruling, and in keeping with Section 284 of Republic Act (RA) No. 7160 or the "Local Government Code of 1991," which states that the share of LGUs in national taxes is based on the collections in the third year preceding the current fiscal year, the adjusted national tax allocations of LGUs shall only start in Fiscal Year (FY) 2022;

What about BARMM?

Sec. 4 Rule I of the EO 138 IRR "The Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) and their LGUs shall be guided by RA No. 11054, or the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao, and other relevant laws passed by the BARMM."

Salient Features of EO 138

SALIENT FEATURES OF EXECUTIVE ORDER No. 138









Delineation of NG and Devolution
LGU Roles Transition Plans

Creation of Committee on Devolution

Establishment of Growth Equity Fund

SALIENT FEATURES OF EXECUTIVE ORDER No. 138









Capacity Building for LGUs

Roles of LGUs

Strengthening of Planning, Investment Programming, and Budgeting Linkage and M&E Systems Options for Affected NGA Personnel

Role of NG

To set the national policy, development strategy, and service delivery standards, and to assist, oversee, and supervise the LGUs, complementary to the stronger implementing roles that the LGUs shall assume by reason of devolution

EO 138 Guiding Principles



EO 138 Guiding Principles



Devolution of Basic Services and Facilities and Determination of Functional Assignments

Higher Levels of Government

- Functions related to redistributive role are best assigned to NG
- Provision of services that involve economies of scale
- Public services with significant inter-jurisdictional externalities or benefit and cost spillovers
- Public services with little or no benefit spillover
 Lower Levels of Government

Collaboration for Institutional Development

NG, in collaboration with LGUs through their respective Leagues, shall formulate and pursue an institutional development program to support the LGUs in order to strengthen their capacities and capabilities to fully assume the devolved functions based on RA 7160 and other relevant laws

EO 138 Guiding Principles



EO 138 Guiding Principles



In Favor of Devolution

Except as otherwise provided by the EO, any ambiguity as to the interpretation of power granted to an LGU shall be resolved and interpreted in favor of devolution

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Lower Levels of Government



Devolved Services and Facilities (LGC Section 17)

Functions, basic services, and facilities which have already been devolved based on Section 17 of the LGC and other pertinent laws



Retrieved from: https://halalan.up.edu.ph/powers-and-devolved-services-of-local-government-units-lgus/Conceptualized by: Dr. Maria Ela Atienza (Professor and Chair), Asst. Prof. Jan Robert Go (Assistant Professor), and Herby Jireh Esmeralda (Research Assistant)

Devolved Basic Services and Facilities (LGC Sec 17)

Functions/Services	Provinces	Municipalities	Cities	Barangays
Agriculture extension and on-site research services	/	1	1	/
Local infrastructure services	1	/	1	1
Natural resource management services	1	1	1	
Environmental services	1	1	1	/
Tax information and collection services	/	/		
Health services	/	/	1	1
Investment and job placement information systems		1	1	
Social welfare services	1	/	1	1
Transportation services		/	1	
Tourism services	/	/	1	
Housing services	1		1	
Other services	/	1	1	

From a presentation by DILG Director Anna Liza F. Bonagua, CESO III on Preparation for the Implementation of Supreme Court Ruling on Full Devolution

Other Laws Assigning Additional Functions to LGUs

At least 16 other laws and two (2) executive issuances

Offices with PPAs that May be Devolved to LGUs

Agency	NGAs PPAs on devolved functions	FY 2020
DA	Production facilities, coastal resource mgt, small scale irrigation, rabies control	18,048,616
DAR	Support to ARBOs	664,311
DepEd	School building program	27,551,678
DENR	Land surveys, clean water regulation	218,097
DILG	LGSF, Resettlement governance	70,262
DOH	ECCD/F100days, rehabilitation centers, rabies control	15,854,721
DOLE	LST, TST, apprenticeship/internship, public employment service	851,503
DOST		1,443,905
DPWH	Construction/maintenance of road, flood mitigation and various infra	168,768,735
DSWD	Feeding, SLP, Assistance to PWD, street children	18,237,351
DTI	MSME, OTOP, Negosyo Ctr, SSF, Natl and Regl Trade Fairs	1,979,050
GOCC		9,539,997
LGSF		28,852,461
OEO-SPDA		33,257
	Total	292,282,440

From a presentation by DILG USec Marivel C. Sacendoncillo, CESO III on Preparation for the Implementation of Full Devolution in FY 2022

Environment-Related Devolved Functions, Services, and Facilities: An Initial List (EO I38 IRR Annex A)

	Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
٠	Department of Environment and Natural Resources	Natural Resource Management Services	Enforcement of forestry laws limited to community-based forestry projects, pollution control law, small scale mining law, and other laws on environment protection	Implementation of community-based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers; establishment of tree parks, greenbelts and similar forest development projects		-
		Environmental Services	Enforcement of pollution control law	Solid waste disposal system or environmental management system		Services and facilities related to beautification and solid waste collection
*	Department of Energy	Energy-related Services	Mini-hydroelectric projects for local purposes			

Environment-Related Devolved Functions, Services, and Facilities: An Initial List (EO I38 IRR Annex A)

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
 Department of Pul Works and Highway 	Infrastructure Services	Provincial roads and bridges, inter-municipal waterworks, drainage and sewerage, flood	Municipal roads and bridges, small water impounding projects and other similar		Maintenance of barangay roads and bridges and water
 Department Environment 	of and	control, reclamation projects	projects, rainwater collectors and water supply systems,		supply systemsInfrastructure facilities
Natural Resource	S		seawalls, dikes, drainage and sewerage, flood control		such as multi-purpose hall, multi-purpose
			Facilities related to general		pavement, plaza,
			hygiene and sanitation		sports center, and other similar facilities
					Services and facilities related to general
					hygiene and sanitation

Peace-Related Devolved Functions, Services, and Facilities: An Initial List (EO 138 IRR Annex A)

	Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
*	Department of Social Welfare and Development	Social Welfare Services	Social welfare services including programs for rebel returnees, relief operations and population development services	 Social welfare services including child and youth programs, family and community programs, welfare 		Social welfare services such as maintenance of day-care centers
*	Office of Presidential Adviser on the Peace Process			programs for women, elderly and persons with disabilities, community-based rehabilitation programs for vagrants, beggars,		
*	National Youth Commission			street children, juvenile delinquents Livelihood and other pro-poor		
*	National Economic and Development Authority-			projects		
	Commission on Population and Development					

Enterprise-Related Devolved Functions, Services, and Facilities: An Initial List (EO I38 IRR Annex A)

	Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
٠	Department of Agriculture	Agriculture Services	Agricultural extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy farms, livestock markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives and other collective organizations, as well as the transfer of appropriate technology	Agriculture extension on-site research services and facilities related to agriculture and fishery activities related to dispersal of livestock, poultry, fingerlings and seedlings; operation of demonstration farms; improvement of local distribution channels, interbarangay irrigation systems; and enforcement of fishery laws Fish ports		Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations
*	Department of Trade and Industry		Investment support services, including access to credit financing	Information services on investments information systems		-
*	Department of Trade and Industry	Other Services	Industrial research and development services, as well as the transfer of appropriate technology	-		-
*	Department of Science and Technology					2- 2-0090

Enterprise-Related Devolved Functions, Services, and Facilities: An Initial List (EO I38 IRR Annex A)

	Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
*	Department of Tourism	Tourism Services	Tourism development and promotion programs	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities		-
*	Department of Labor and Employment	Other Services: Employment Facilitation	-	Information services which include job placement information systems		
*	Department of Finance	Other Services: Revenue Mobilization Services	Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means	Information services which include tax and marketing information systems		-
*	National Irrigation Administration	Local Infrastructure Services	Irrigation systems	Communal irrigation		
*	Department of Information and Communications Technology-National Telecommunications Commission		Inter-municipal telecommunications services	-		-

Education-Related Devolved Functions, Services, and Facilities: An Initial List (EO I38 IRR Annex A)

	Department/ Agency/GOCC		Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
*	Department Education	of	Local Infrastructure Services	-	School buildings and other facilities for public elementary and secondary schools		-
				-	Information services which include maintenance of public library		Information and reading center







NBM 138 Attachment I



Other References

- DBM-DILG JMC No. 2021-1 on LGU DTPs issued jointly by DILG and DBM on 11 August 2021
- DBM-DILG JMC No. 2021-2 on NGA DTPs issued jointly by DILG and DBM on 12 August 2021

DILG Core Messages

Core Message 1:

The Supreme Court (SC) ruling on the Mandanas-Garcia petitions is another milestone in the continuing journey towards genuine local autonomy and empowerment. The ruling clarifies the basis for the computation of LGU shares and, therefore, strengthens **fiscal decentralization**.

Core Message 2:

Beginning 2022, local governments (LG) will have the fiscal resources to provide better services to their constituents. National government (NG) can focus on macro and strategic priorities to address persisting development issues.

What got devolved to LGUs?



Previously devolved Functions
Services

Facilities

LGUs are **NOT** required to automatically absorb discontinued programs and projects and displaced personnel of the NGAs

LGUs may develop their own programs and projects



Adopt the recommended NGA programs and projects

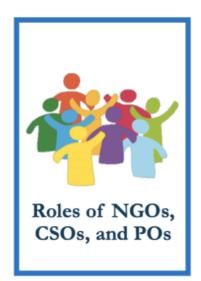


As well as consider former NGA personnel who apply for LGU positions

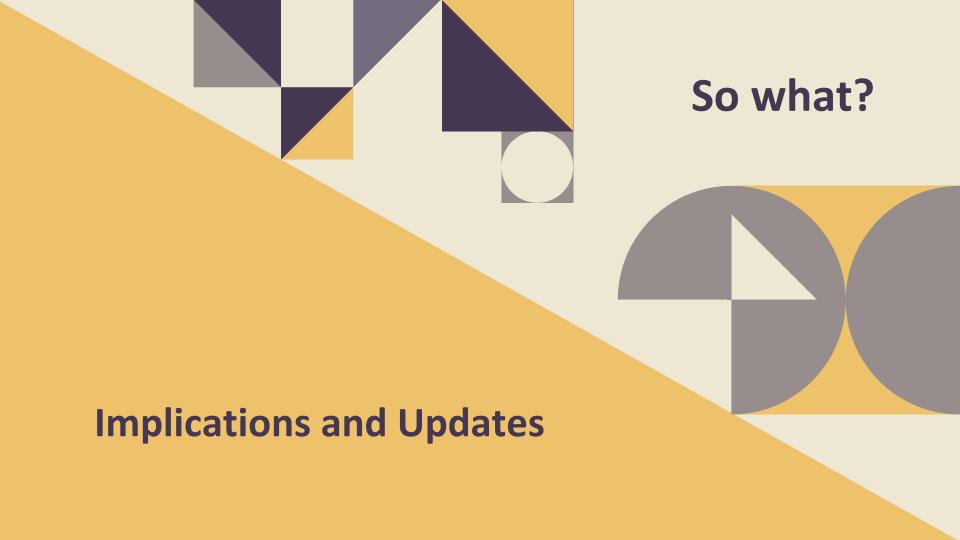


Roles of NGOs and POs

Salient Features of EO No. 138 and its IRR

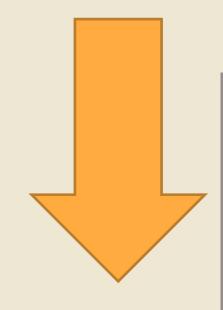


- NGAs and LGUs shall recognize the role of NGOs/CSOs/POs in enhancing transparency, accountability, and good governance, and as active partners in pursuit of local autonomy
- NGOs/CSOs/POs are encouraged to participate in the preparation, implementation and monitoring of the DTPs of NGAs and LGUs through consultations and public dialogues



Implications: Initial Estimates





Diminished fiscal resources available to the NG starting FY 2022

NTA Allocation Across LGUs

LGUs	No. of LGUs (as of Fiscal Year [FY] 2020)	% Allocation
Provinces	82	23%
Cities	146	23%
Municipalities	1,488	34%
Barangays	41,933	20%
Total	43,649	100%

LGU Shares 2021 and 2022

LGU	No. of LGUs ¹	% Allocation	2021 IRA ²	2022 NTA (without SC Ruling) ³	2022 NTA (with SC Ruling) ⁴
Provinces	82	23%	159,963,332,270	195,141,200,000	220,579,487,500
Cities	146	23%	159,963,332,270	195,141,200,000	220,579,487,500
Municipalities	1,488	34%	236,467,534,660	288,469,600,000	326,074,025,000
Barangays	41,935	20%	139,098,549,800	169,688,000,000	191,808,250,000
Total	43,651	100%	695,492,749,000	848,440,000,000	959,041,250,000

- 1 Based on LBM 85 series of June 15, 2022
- 2 Based on LBM 80-A series of December 11, 2020
- 3 Estimated as of November 2020
- 4 Based on LBM 82 series of June 14, 2021

 LGU 2022 NTA is higher by PhP263.548 B (37.89%) compared to 2021

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- LGU 2022 NTA is lower than the earlier estimates of 56% increase from PhP695.49B in 2021 to
 - PhP1,087B in 2022
- But still higher than 2021

LGU Shares 2021, 2022, and 2023

LGU	No. of LGUs ¹	% Allocation	2021 IRA ²	2022 (with SC Ruling) ³	2023 ⁴
Provinces	82	23%	159,963,332,270	220,579,487,500	188,661,853,440
Cities	146	23%	159,963,332,270	220,579,487,500	188,661,853,440
Municipalities	1,488	34%	236,467,534,660	326,074,025,000	278,891,435,520
Barangays	41,935	20%	139,098,549,800	191,808,250,000	164,053,785,600
Total	43,651	100%	695,492,749,000	959,041,250,000	820,268,928,000

- 1 Based on LBM 85 series of June 15, 2022
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- 3 Based on LBM 82 series of June 14, 2021
- 4 Based on LBM 85 series of June 15, 2022

Reduction by PhP138.77B (14.47%) from NTA 2022 to 2023

Medium term revenue program (in billion pesos)

Particulars	2019	2020	2021	2022	2023	2024
Particulars	Actual	Actual	Program	Program	Program	Program
Total revenues	2,137.5	2,856.0	2,881.5	3,289.5	3,586.4	3,999.3
% of GDP	<i>16.1%</i>	<i>15.9%</i>	14.5%	14.9%	14.8%	15.1%
Tax revenues	2,827.7	2,504.4	2,714.8	3,125.0	3,419.9	3,830.7
% of GDP	14.5%	14.0%	13.7%	14.2%	14.1%	14.4%
BIR	2,175.5	1,951.0	2,081.2	2,434.8	2,675.4	3,028.2
ВОС	630.3	537.7	616.7	671.7	724.5	780.8
Other offices	21.8	15.7	16.9	18.5	20.0	21.6
Non-tax revenues	309.8	351.5	166.7	164.5	166.5	168.7
% of GDP	1.6%	2.0%	0.8%	0.7%	0.7%	0.6%

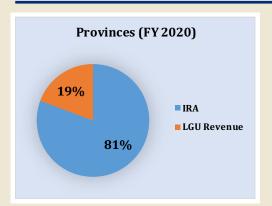


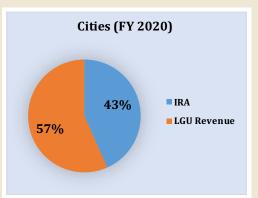
LBM 85, s. of 2022

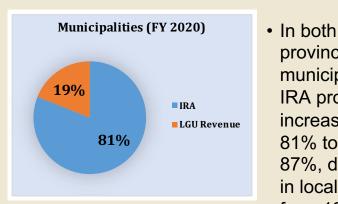
Indicative FY 2023 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) And Guidelines on the Preparation of the FY 2023 Annual Budgets of LGUs

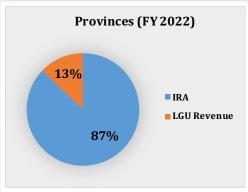
- 2.4 To mitigate the effects of the lower FY 2023 NTA shares, the LGUs are strongly encouraged to:
- 2.4.1 fully maximize their respective local revenue generation powers pursuant to RA No.7160 and other applicable laws, rules and regulations; and2.4.2 exercise prudence in their expenditure management.

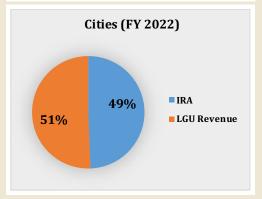
Total Income and IRA Dependency: 2020 and 2022*

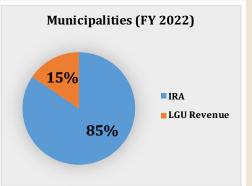












- provinces and municipalities: IRA proportions increase from 81% to 85%-87%, decrease in local revenue from 19% to 13%-15%
 In cities: IRA local revenue
- In cities: IRA local revenue ratio of 43%:49% become almost 50%-50%.

*Projections as of November 2022

Dealing with PS Limitations (LBM 85, s. of 2022)

- 2.3 Personal Services (PS) Limitation of LGUs
 - 2.3.1 To enable the LGUs to pursue organizational and staffing changes in view of the full devolution of functions and services pursuant to EO No. 138, the enforcement of **PS limitation** under Sections 325 (a) and 331 (b) of RA No. 7160 will be proposed to be waived for the LGUs' hiring of additional personnel/manpower who will implement the devolved services and functions.
 - 2.3.2 Nevertheless, it is emphasized that said proposal will be included in the FY 2023 National Expenditure Program, which shall be subject to budget authorization/legislation by Congress.
 - 2.3.3 For this purpose, LGUs shall be guided by the guidelines prescribed under LBC No. 145 dated March 2, 2022

Dealing with PS Limitations (LBC 145, s. of 2022)

- 4.2.5 Pursuant to Section 93 of the GPs of the FY 2022 GAA, RA No. 11639, enforcement of the PS limitations under Sections 325 (a) and 331 (b) of RA No. 7160 shall be waived to enable LGUs to:
 - 4.2.5.1 Absorb the cost of hospital services transferred from provinces to newly-created cities;
 - 4.2.5.2 Pay the CNA incentives of their employees;
 - 4.2.5.3 Pay the Retirement and Terminal Leave Benefits, including the monetization of Leave Credits of their employees;
 - 4.2.5.4 Pay the minimum Year-End Bonus of One Thousand Pesos (PI,000) for the Punong Barangay and Six Hundred Pesos (P600) for other mandatory barangay officials, and their Cash Gifts;
 - 4.2.5.5 Pay the salaries and benefits of health/medical personnel that may be hired to perform functions related to emergency situations;
 - 4.2.5.6 Pay the special benefits that may be authorized to be granted to LGU personnel during emergency situations;
 - 4.2.5.7 Pay the salary differentials of LGU-hired Public Health Workers to fully implement the provisions of RA No. 7305; and
 - 4.2.5.8 Pay the salaries and other benefits of additional personnel that may be hired by the LGUs to implement the devolved basic services and functions.

Dealing with PS Limitations (LBC 145, s. of 2022)

4.2.6 The additional positions that may be created by LGUs to implement the devolved basic services and functions should be those that are reflected in the approved Devolution Transition Plan (DTP) of the LGU, specifically Annex I (Proposed Additional Positions to the Plantiila of LGU Personnel) of DBM-Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 1 dated August 11, 2021.*

4.2.7 In the implementation of Item 4.2.5.8 hereof, the cost of hiring additional personnel, such as those performing general administrative and other support functions, like administrative/executive assistance, transport service, and other positions performing administrative functions or those which are simply incidental to the implementation of devolved functions and services, shall not be considered as part of the waived PS items.

Moreover, the LGUs that have not yet prepared and submitted their respective LGU DTPs pursuant to DBM-DILG JMC No. 2021-1 shall not be allowed to implement Item 4.2.5.8 hereof.

^{*} Has additional provisions

National Budget Memorandum 142, s. 2022 (National Budget Call for FY 2023)

1.4 NGAs should:

- · Refrain from duplicating the direct delivery of devolved functions and services with the LGUs
- · Focus on capacitating and monitoring the LGUs and
- Shift to addressing emerging national program concerns consistent with the strategies outlined in their respective DBM-approved DTP

2.4

...the national budget shall:
2.4.1 Include the funding requirement for capacity building programs for LGUs to enable them to assume the devolved functions and services

2.4 cont.

2.4.2 Prioritize subsidies for local projects of LGUs belonging to the 5th and 6th income classes, the Geographically Isolated and Depressed Areas (GIDA) as well as those with the highest poverty incidences, ranked in top hird highest

2.4 cont.

2.4.3 Be consistent to the DBM-approved DTPs or the DTP duly endorsed by its Devolution Transition Committee if the plan has not yet been approved by the DBM.

National Budget Memorandum 138, s. 2021 (National Budget Call for FY 2022)

- 2.6 NGA focus: policy and standards development of service delivery, provision of technical assistance, monitoring, and performance assistance of LGUs
- Strengthening of oversight functions, shifting from "rowing" to "steering"
- NGAs shall treat LGUs as partners in development and consider cost-sharing arrangements in implementing devolved

Concerned agencies shall:

 Refrain from including in their proposals, funding for devolved local projects for LGUs belonging to the 1st to 4th income classifications 2.7 cont.

 Include the funding requirement for capacity building for these LGUs to enable them to assume these functions 2.7 cont.

 Limit subsidies for local projects of LGUs to LGUs belonging to the 5th and 6th income classess, the geographically isolated and depressed areas (GIDA), as well as those with the highest poverty incidences, ranked in top third highest

EO 138: Devolution Transition Plans

NGA Devolution Transition Plan

- Identification of devolved functions and services and phasing of or strategy for devolution
- Definition of service delivery standards
- Capacity development strategy for LGUs and NGAs
- Framework for monitoring and performance assessment of LGUs
- Organizational effectiveness proposal

LGU Devolution Transition Plan

- LGUs to prepare their DTPs in close coordination with pertinent NGAs
- LGU DTPs to serve as guide on the monitoring and performance assessment of the LGUs by the NGAs concerned, DBM and DILG



Contents of NGA DTPs

Strategic directions/shifts

Assignment of functions, services and facilities to each level of government

Service delivery standards

NGA capacity development strategy

LGU capacity development strategy
Performance monitoring and assessment
framework

Organizational effectiveness proposal (OEP)

Joint Memorandum Circular (JMC) No. 2021-2, series of 2021

DSWD DTP: Social Welfare Transition

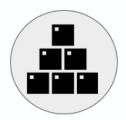


Status of Some Social Welfare Services (Transition)

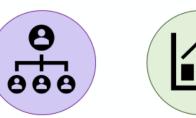
	2022	2022		2023-2024		
PROGRAM	National Government	Local Government	National Government	Local Government		
Assistance to Persons with Disabilities (PWD)	Provide technical assistance and resource augmentation					
Recovery and Reintegration Program for Trafficked Persons (RRPTP)	for 4th to 6th Class Municipalities/Cities/ Provinces;	Ist to 3rd class M/C/P and HUCs/ICCs to provide resource augmentation	Set national policy and service delivery standards, and assist, oversee and monitor LGUs Maintain crisis intervention only for vulnerable and distressed inter/regional clients, and management of financial assistance provision in established Malasakit	Implement or continue to implement social welfare services as enshrined in Section 17 of the Local Government Code, and align with the set policy and service delivery standards provided by the DSWD, through the		
Sustainable Livelihood Program (SLP)						
Assistance to Individuals in Crisis Situation (AICS)						
Supplementary Feeding Program (SFP)						
*Programs for Older Persons				transition plan.		
Comprehensive Project for Street Children	 Priority Areas - TARA Other Ist-3rd class; P/C/M/HUCs/ICCs for TA; RA if set parameters are met Other 4th-6th TARA 	Other 1st-3rd class; P/C/M/HUCs/ICCs to provide resource augmentation	Centers per RA NO. 11463 Transition to National Commission of Senior Citizens	·		
*KALAHI-CIDSS	Provide tech assistance for all covered areas; TA for other LGUs Transition period is 2021-2023					

LGU Devolution Transition Plan Components











State of
Devolved
Functions,
Services, and
Facilities*

Phasing of Assumption of Functions, Services, and Facilities*

Capacity
Development
Agenda and
Requirements*

Organizational Structure and Staffing Pattern Local Revenue Forecast and Resource Mobilization Strategy Performance
Targets for
Devolved
Functions and
Services

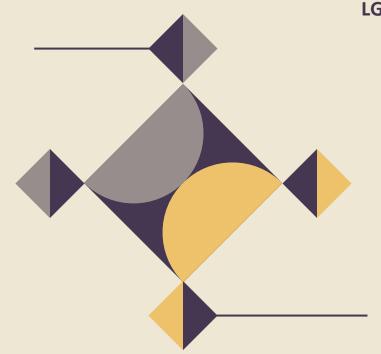
*Applicable for barangays

Updates

NGA DTPs

As of August 2021, 9 submitted to DBM; 5 shared to LGUs as references for preparation of DTPs

As of June 2022, 2 NGA
DTPs indicated as
approved on the DBM
website: DOH and CPD



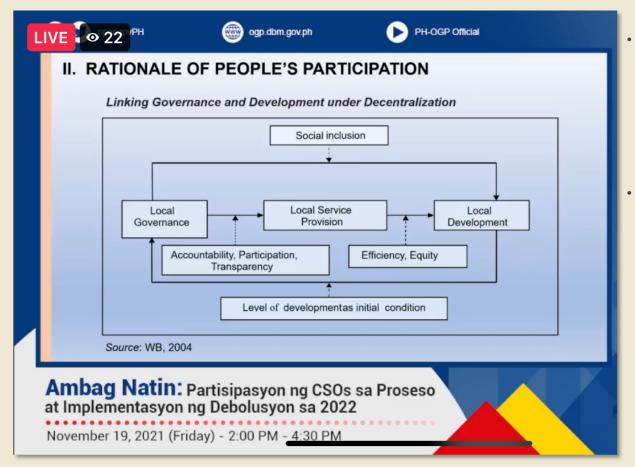
LGU DTPs as of December 2021

Of 38,277 barangay LGU DTPs, 97% completed

Of 1,145 municipal and city LGU DTPs, 77% completed

Of 70 provincial, HUC, ICC and NCR LGU DTPs, 61% completed

Linking Governance and Development under Decentralization



- Impacts of local
 governance and
 social inclusion on
 local service
 provision and on
 local development
 Importance of good
 governance and
 development
 principles
 - development principles (accountability, participation, transparency, efficiency, and equity)

LGU Roles in Service Delivery and the Possibilities for Civil Society and Private Sector: A Continuum

"Providing"	"Facilitating"	"Enabling"	"Doing Nothing"
• Initiator, direct	 Subsidies 	 Information 	Leaving it to
provider, and	 Incentives 	and advisory	market forces
manager of	 Partnerships 	 Regulation 	
services (LGU-	with non-profits	 Stable peace 	
financed and-	or with private	and order	
managed, LGU	sector (public-		
Inc., or SOA)	private		
 Inter-LGU 	partnerships,		
schemes	joint venture)		
 Shared 	 Contracting out/ 		
services (with	outsourcing		
NG)	(contracts, and		
	BOT variants)		



What media might want to look into with respect to EO 138: A few suggestions for the immediate



NGAs

Has a (specific) NGA completed its DTP? Has it been approved by the DBM?



LGUs

Has a (specific) LGU
completed its DTP? How was
it formulated? Has it been
approved by the Sanggunian?
Has the DTP been
transmitted to the higher
level LGU?

What media might want to look into with respect to EO 138: A few suggestions for the immediate to medium-term



NGAs

How have the changes in the DTP been reflected in the NGA PPAs for 2023 and moving forward?

What changed in the operations and performance of the agency?



LGUs

Have the priorities in the LGU DTP been incorporated in the CDP/PDPFP, LDIP, or ELA?

Do the AIPs and annual budgets reflect the DTP priorities?

What changed in LGU services 2

How did the LGU cope with the dip/s in NTA shares after 2022?

What media might want to look into with respect to EO 138: A few suggestions for the medium- to long-term



National

How are we faring nationally in relation to sectoral metrics?

What is the status of
Philippine performance with
respect to the SDG
indicators? How has EO 138
implementation contributed?



Local

Is the LGU achieving its targets based on the CD and-CLUP?

How is the locality faring in terms of sectoral metrics? Are people better off after EO 138 implementation?

What media might want to look into with respect to EO 138: A few suggestions for the medium- to long-term



Has local autonomy secured local development and contributed to national development in the Philippines?

What is next for local autonomy in the Philippines?



Devolution Policy Challenges

18th Congress

7 Senate Bills (Health, Local Roads, Jail Management)

254 House Bills (Health, Local Roads, Jail Management)

Proposals for renationalization of devolved functions to the National Government

Undermine efforts to empower communities through meaningful decentralization

"The condition and availability of school rooms for our students must also be addressed, again, in coordination with the Department of Public Works and Highways. Though some complications have arisen over the question of repair of school buildings in relation to the Mandanas-Garcia ruling, this will be ironed out."



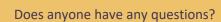
1st SONA of President Ferdinand Marcos, Jr. 25 July 2022



References and Credits

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 - EO 138, s 2021 and IRR
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 - The Supreme Court Ruling and EO 138: An Overview Dir. John Aries Macaspac, DBM LGRCB
 - O National Revenue Forecast from FY 2022-2024 Dir. Rowena S. Sta. Clara, DOF Fiscal Policy and Planning Office
 - O The DSWD Devolution Transition Plan– Asec Joseline P. Niwane, DSWD
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- Presentation during the 19 November 2021 Ambag Natin: Partisipasyon ng CSOs sa Proseso at Implementasyon ng Debolusyon sa 2022
 - O Assessment of CSO Participation in the Local Governance Processes Dr. Divina Luz Lopez
- Notes on the LGU Devolution Transition Plan (DTP) Guidelines and DILG DTP in Light of the Issuance of EO 138 – Mags Z. Maglana
- Presentation template by Slidesgo

THANK YOU!



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