

APPLIED BUDGET WORK FOR CSOs



JESSE M. ROBREDO INSTITUTE OF GOVERNANCE

**Applied Budget Work for
Civil Society Organizations**

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INTRODUCTION AND LEVELING OFF

Introduction

Civil society organizations (CSOs) in the Philippines have started to monitor the budget of local government units (LGUs). This stems from the understanding that local budget analysis and monitoring activities can help improve development outcomes. Some of these initiatives include the Medicine Procurement Watch of the Concerned Citizens of Abra for Good Government (CCAGG) and the Budget Tracking for Transparent and Accountable Governance of the Balay Mindanaw Foundation, Inc. (BMFI). The lessons and experiences from these experiments provide rich inputs in developing training programs on local budget monitoring. These will help the CCAGG, BMFI, and their partners in applied budget work, as well as other CSOs venturing into this new line of engagement.

It is crucial to strengthen the capacity of CSOs to drive the demand for transparent and accountable governance, given the broadening of political opportunities to exact accountability and demand for better development results. Social accountability in the public sector seeks to achieve at least three relevant objectives: improved governance that exacts accountability from public officials, more responsive development processes through informed policy design, and engaged citizen groups that monitor public service delivery programs (La Salle Institute of Governance, 2012).

This training on local budget work for CSOs supports the implementation of the Full Disclosure Policy of the Department of the Interior and Local Government (DILG) on the demand side. In 2010, the DILG issued Memorandum Circular No. 2010-83 to foster transparency at the LGU level. The policy requires LGUs to post their budgets and finances, and bids and public offerings in government bulletin boards, websites, newspapers of general circulation, and other public sites. There is a need to build the capacity of CSOs to use these disclosed documents.

The training is designed for local CSO leaders who have engaged or are planning to get involved in applied budget work. It consists of six (6) modules namely:

- a) Module 1: Imperatives for CSO Participation: Why Citizens Should Engage in Local Budget Work
- b) Module 2: Local Planning and Budgeting Processes (Municipal and *Barangay*)
- c) Module 3: Applied Budget Work: Components, Activities, Stakeholders and Actual Cases
- d) Module 4: Revenue Sources
- e) Module 5: Concurrent Sessions on
 - a. Functions and Composition of Local Development Councils (LDCs), Meaningful Participation of CSOs in LDCs, and Agenda Building; and
 - b. Full Disclosure Policy (FDP) Documents
- f) Module 6: Budget Work Plan/Road Map

Objectives

The three-day training activity aims to equip select CSO leaders with the sufficient knowledge, and the basic skills needed to do actual budget work. Specifically, at the end of the activity, the participants are expected to:

1. Identify and explain the imperatives why civil society should engage their local governments in the budget process, through the presentation of actual cases that highlight gains and success stories;
2. Explain the key steps in the local planning and budgeting cycle, particularly in terms of what types of decisions are made by whom and at what points in the process;
3. Discuss the major components of actual budget work engagement that facilitates improved development outcomes, including
 - how to utilize disclosed LGU documents for applied budget work, among others;
 - how citizens are engaging in government budget policies and processes both in the Philippines and overseas;
4. Identify the resource inflows into the local government from all levels of government;
5. Begin developing a plan for engaging in budget policy and processes for their organization by applying their learning and knowledge of the opportunities and challenges, based on understanding the local political contexts.

Methodologies

The training employs a participatory type of methodology that allows dynamic exchange/sharing of ideas in an atmosphere where everyone assumes the role of learners and learning facilitators. Workshops and small group discussions, plenary discussion, lecture, film showing, and structured learning exercises (SLEs) such as games, simulation/role play, and gallery walk, among others, are used.

1. Workshops and small-group discussions. These methods will allow enough time and space for the participants to share their views and experiences on concepts and cases covered by the training. They will also encourage participation of individuals who are more comfortable in sharing insights when they are in smaller groups.
2. Plenary discussions. These provide participants opportunities to share and ask questions about the highlights of discussions in the smaller groups.

3. Basic calculation. This is expected to give participants an idea on how to scrutinize select budget items.
4. Lecture. Through this, speakers and facilitators will be able to provide in-depth inputs on topics relevant to budget work.
5. Film showing. This activity will feature specific cases documenting experiences of select groups who have engaged in actual budget work.
6. Structured learning exercises (SLEs). These will provide interactive and unfreezing exercises that serve as preliminary activities before presentation of thematic inputs and deepening sessions.



Participants

Select civil society leaders engaged or planning to participate in local budget processes are the target participants of this training.



Outline

The training follows the outline below:

- I. Preliminaries. Introduction and Leveling Off
- II. Module 1. Imperatives for CSO Participation: Why Citizens Should Engage in Local Budget Work
- III. Module 2. Local Planning and Budgeting Processes (Municipal and *Barangay*)
- IV. Module 3. Applied Budget Work: Components, Steps, Activities, Stakeholders, Actual Local and International Cases
- V. Module 4. Revenue Sources
- VI. Module 5: Concurrent Sessions on
 - a) Functions and Composition of Local Development Councils (LDCs), Meaningful Participation of CSOs in LDCs, and Agenda Building
 - b) Full Disclosure Policy (FDP) Documents
- VII. Module 6. Budget Work Plan/Road Map

Training Design Matrix

Objectives	Module	Methodology	Time/ Duration	Materials Needed
First Day				
<p>Each participant is expected to:</p> <ul style="list-style-type: none"> - Introduce oneself and know co-participants beyond names and faces; - Level-off on the following: objectives, flow and content of the activity, house rules and other administrative concerns, expectations of co-participants; - Feel comfortable with fellow participants, facilitators, and documenters of the training. 	<p>Preliminaries: Introduction and Leveling Off</p>	<p>Ako Si... Human Bingo Spin the Bottle PAGASA Report Gallery Walk</p>	<p>1.5 hours 9:00 -10:30 am</p>	<p>Laptop LCD projector White screen White board Metacards Marker Masking tape Small notebook</p>
<ul style="list-style-type: none"> - Participants will be able to identify and explain the imperatives why civil society should engage their local governments in the budget process through the presentation of actual cases that highlight gains and success stories. 	<p>Module 1. Imperatives for CSO Participation: Why Citizens Should Engage in Local Budget Work</p>	<p>Skit Plenary sharing Lecture Discussion</p>	<p>1.5 hours 10:30 am - 12:00 nn</p>	<p>Paper Markers LCD projector Laptop Script based on CCAGG's experience</p>
Lunch				
<ul style="list-style-type: none"> - Participants will be able to explain the key steps in the local planning and budgeting cycle, particularly in terms of what types of decisions are made by whom and 	<p>Module 2. Local Planning and Budgeting Processes (Municipal and <i>Barangay</i>)</p>	<p>SLE/Interactive game</p>	<p>4 hours 1:00 - 5:00 pm</p>	<p>Laptop LCD projector Basin <i>Gawgaw</i>/ Starch Arm bands <i>Palayok</i>/ Clay pot Confetti</p>

Objectives	Module	Methodology	Time/ Duration	Materials Needed
at what points in the process.				Candies (optional) <i>Pamalo</i> / stick Blindfolds <i>Calamansi</i> Plastic spoons Chairs Instruction cards
Second Day				
Continuation of Module 2		Plenary sharing Lecture Discussion	2 hours 8:30 – 10:30 am	White board Manila papers Marker Masking tape
- Participants will discuss the major components of actual budget work engagement that facilitates improved development outcomes including: <ul style="list-style-type: none"> ▪ how to utilize disclosed LGU documents for applied budget work, among others; ▪ how citizens are engaging in government budget policies and processes both in the Philippines and overseas. 	Module 3. Applied Budget Work: Components, Activities, Stakeholders and Actual Cases	Film showing Plenary sharing Lecture Discussion	2 hours 10:30 am – 12:30 pm	Laptop LCD projector White screen White board Manila papers Marker Masking tape DVD/CD of the chosen documentary
Lunch				
Continuation of Module 3: Importance of True Cost- Real Cost		Plenary Sharing Lecture Discussion	2 hours 1:30 - 3:30 pm	Laptop LCD projector White screen White board Manila papers

Objectives	Module	Methodology	Time/ Duration	Materials Needed
<p>Each participant is expected to:</p> <ul style="list-style-type: none"> - Identify the resource inflows into the local government from all levels of government and from various sources; - Explain the policies governing the sourcing of local funds; - Identify measures aimed at enhancing LGU tax revenues. 	Module 4. Revenue Sources (local, national and others)	Workshop Small group discussion Plenary discussion	2 hours 3:30 – 5:30 pm	Laptop LCD projector White screen White board Metacards Marker Masking tape Manila papers List of priority development projects
Third Day				
Continuation of Module 4		Plenary discussion	1.5 hours 9:00 – 10:30 am	Laptop LCD projector White screen White board
<p>Each participant is expected to:</p> <ul style="list-style-type: none"> - Identify and explain basic concepts and processes relevant to engaging the LDCs and utilizing the FDP; - Discuss the main functions and composition of LDC and how CSOs can meaningfully participate in LDC activities; - Identify concrete steps for multi-stakeholder CSO agenda building; - Explain the strengths and constraints of using FDP documents for budget engagement. 	<p>Module 5. Concurrent Sessions on Select Supplementary Topics</p> <ol style="list-style-type: none"> 1. Functions and Composition of LDC, Meaningful Participation of CSOs, and Agenda Building 2. Full Disclosure Policy Documents 	Small group discussions Lecture	1.5 hours 10:30 am – 12:00 nn	Laptop LCD projector White screen Sample FDP documents Paper Pen Notes based on Module 5

Objectives	Module	Methodology	Time/ Duration	Materials Needed
Lunch				
- Participants will develop a plan to engage in budget policy and processes for their organization by applying their learning and knowledge on the opportunities and challenges based on their understanding of the local political contexts.	Module 6. Budget Work Plan/Road Map	Workshop Small group discussion Plenary sharing	3.5 hours 1-4:30 pm	Laptop LCD projector White screen White board Manila papers Marker Masking tape
Closing Activities (Synthesis and Evaluation)			1 hour 4:30 - 5:30 pm	Certificates Training evaluation form

Suggested Presentation

Input on Training Design and Synthesis Points

Objectives
<p>This three-day training activity aims to equip the select CSO leaders with the sufficient knowledge and the basic skills needed to begin doing actual budget work.</p> <p>Specifically, at the end of the activity, the participants are expected to:</p>

1. Identify and explain the imperatives for civil society engagement in their local government's budget process, through the presentation of actual cases that highlight gains and success stories;
2. Explain the key steps in the local planning and budgeting cycle, particularly in terms of what types of decisions are made by whom at what points in the process;

3. Discuss the major components of actual budget engagement that facilitates improved development outcomes, including:
 - how to utilize disclosed LGU documents for applied budget work, among others;
 - how citizens are engaging in government budget policies and processes both in the Philippines and in other countries;

4. Identify the resource inflows into the local government;
5. Develop a plan to engage in budget policy and processes for their organization by applying their learning and knowledge on the opportunities and challenges based on their understanding of the local political contexts.

Methodologies

The training employs a participatory type of methodology, allowing dynamic exchange/ sharing of ideas in an atmosphere where everyone assumes the role of learners and learning facilitators.

It will utilize the following methods:

- ✓ Workshops and small group discussions
- ✓ Plenary discussion
- ✓ Lecture
- ✓ Film showing
- ✓ Structured Learning Exercises (SLEs) such as games, simulation/role play, and gallery walk, among others.

Workshops and small-group discussions

The purpose of having workshops and small-group discussions is to allow enough time and space for the participants to share their views and experiences on concepts and cases covered by the training. At times, individuals are more comfortable in sharing insights when they are in smaller groups.

Plenary discussions

The plenary discussions will provide an opportunity for all the participants to share and ask questions about the highlights of discussions in the smaller groups.

Basic calculation

This is expected to give the participants an idea on how to scrutinize select budget items.

Lecture

This is designed for speakers and facilitators to provide in-depth inputs on topics relevant to budget work.

Film showing

This activity will feature specific cases documenting experiences of select groups who have engaged in actual budget work.

☐ Structured Learning Exercises

SLEs are designed to provide interactive and unfreezing exercises that serve as preliminary activities before presentation of thematic inputs and deepening sessions.

Outline

The training follows the outline below.

- I. Preliminaries. Introduction and Leveling Off
- II. Module 1. Imperatives for CSO Participation: Why Citizens Should Engage in Local Budget Work
- III. Module 2. Local Planning and Budgeting Processes (Municipal and *Barangay*)
- IV. Module 3. Applied Budget Work: Components, Activities, and Actual Cases (national and international)
- V. Module 4. Revenue Sources
- VI. Module 5: Concurrent Sessions on Select Supplementary Topics
 - 5.1 Functions and Composition of Local Development Councils (LDCs) and Meaningful Participation of CSOs in LDCs
 - 5.2 Full Disclosure Policy (FDP) Documents
- VII. Module 6. Budget Work Plan/Road Map

Module 1

Important Points:

- a. In this training, it is important to know and remember the names of our co-participants, facilitators and documenters as we will work with them in the next three days.
- b. Activities in the training are designed not just for sharing of ideas and experiences. It also includes action-oriented exercises.

➤ While every participant comes from diverse backgrounds (places, communities, ethnic groups, experiences etc.), each of us is a part of civil society. The nature/orientation of our work has shaped our common interests and experiences in budget work and other governance-related initiatives.

- We are here to achieve our collective goal of enhancing our knowledge and skills in actual budget work.
- Participants' cooperation is necessary in attaining the training objectives.



MODULE 1

IMPERATIVES FOR CSO PARTICIPATION:
WHY CITIZENS SHOULD ENGAGE IN LOCAL BUDGET
WORK

Introduction

This module will enable the participants to identify and explain the imperatives why civil society should engage their local governments in the budget process, through the presentation of actual cases that highlight gains and success stories. Specifically, at the end of this module, each participant should be able to:

- explain the importance of citizen participation in governance in general and budget work in particular;
- cite successful local and international cases of civil society participation in budget work;
- identify different ways and avenues of CSO involvement in governance and budget work;
- discuss specific legal frameworks that support CSO engagement in governance.



Duration: 1 hour and 30 minutes



Materials

1. Paper
2. Markers
3. LCD projector
4. Laptop



Activity: CSO-Government Engagement



Process

1. The facilitator will call six (6) volunteers.¹ S/he will ask them to come up with a ten-minute skit depicting the CCAGG experience, and they have ten minutes to prepare for the skit.
2. During the presentation, the remaining participants will be asked to write down their insights and questions as they watch the skit.
3. After the skit, the facilitator will ask the participants if they have any questions about the presentation. S/he then will ask for volunteers to share insights and comments on the CCAGG story.
4. After 15 minutes, the facilitator will summarize and flash on the screen the answers of the participants.
5. The facilitator will introduce the speaker who will provide an input on 'Imperatives for CSO Participation.' The presentation should take off from the highlights of the plenary sharing.



Inputs

Important Points (See accompanying Powerpoint presentation after this section)

1. Government agencies view citizen participation as a means of information sharing. This involves the dissemination of policies that have been formed, how it is being implemented, and how citizens should comply with it (Social Watch Philippines 2011, cited in Briones 2011).
2. Philippine CSOs associate citizens' participation with empowerment and integrity (Social Watch Philippines 2011, cited in Briones 2011).
3. When it comes to budget work, citizens' involvement allows citizens to establish good relationships with government officials who have roles in expenditure decision-making. This will enable civil society to pinpoint the lapses in the decisions made by the government. In turn, these civil society groups can initiate advocacy plans to address such issues later on (Ramkumar, 2008, p. 3). This has been proven by CCAGG's 25-year history of critical engagement with the government.

¹ The facilitator is expected to identify the volunteers and instruct them about their role in this activity before the training.

4. Below are some of CCAGG's achievements² (see Annex 1):
 - In 1987, CCAGG called attention to some 20 projects in the province that the DPWH declared completed, when in fact some were still in various stages of construction while others did not comply with the program of work (POW) or implementation plans. This eventually led to sanctions against involved DPWH employees.
 - CCAGG's victory over the DPWH emboldened local communities and provided a model for checking on government performance and use of public funds.
 - In a memo dated 26 May 1988, the DPWH regional director instructed the Abra provincial office that henceforth, **"no project shall be paid without the monitoring report of the CCAGG."** This meant that contractors could not collect their fees from the DPWH until the CCAGG had certified in writing that everything was in order.
 - From 1987 to 2006, CCAGG was able to monitor 670 projects amounting to Php291,993,891.60

5. Taking into account its South African experience, Idasa³ cited reasons why civil society should engage in budget works. These include the following:
 - It simplifies budgets and deepens the debate around budget policies and decisions;
 - It collates and disseminates budget information in user-friendly formats;
 - It provides independent critical analysis;
 - It brings new information to the debate;
 - It provides training in budget analysis and advocacy;
 - It helps build a culture of accountability;
 - It advocates for more access to budget decision-making;
 - It mobilizes stakeholders, interest groups and citizens; and
 - It provides input into budget decisions through existing channels of access (for instance submissions to parliamentary committees).

6. Locally, it is important to engage LGUs in budget work as they control huge resources.
 - Internal revenue allotment (IRA) of P287 billion (2011);
 - Net of interest payments, the IRA is about 1/5th of the 2011 proposed budget;
 - If we add LGUs' internally generated revenues of about P60 billion, we have about P350 billion in the control of LGUs.

7. Section 23, Article II of the Constitution has a specific provision on civil society participation in governance: "The state shall encourage non-government community-based or sectoral organizations that promote the welfare of the nation."

² This portion is an excerpt from CCAGG Case Study, Rough Draft/Luz Rimban Edited version, 03 October 2012

³ Idasa or Institute for Democracy in South Africa is an independent, non-profit public interest organization promoting democracy.

8. Republic Act 7160 or the Local Government Code of 1991 also provides strong legal basis for citizens' participation in local governance. Some of the salient provisions include
 - LGUs shall promote the establishment and operation of Peoples' Organizations (POs) and Non-Governmental Organizations (NGOs) to become active partners in the pursuit of local autonomy (Sec. 34);
 - LGUs may enter into joint ventures and such other cooperative arrangements with POs and NGOs in the delivery of certain basic services, capability-building and livelihood projects, and to develop local enterprises designed to improve productivity and income, diversify agriculture, spur rural industrialization, promote ecological balance, and enhance the economic and social well-being of the people (Sec. 35);
 - A local government unit may, through its local chief executive and with the concurrence of the *Sanggunian* (committee) concerned, provide assistance, financial or otherwise, to such POs and NGOs for economic, socially-oriented, environmental, or cultural projects to be implemented within its territorial jurisdiction (Sec. 36).

9. The Local Development Council is also a venue for CSO participation. As per RA 7160, Sec. 107, the LDC includes "representatives of non-governmental organizations operating in the *barangay*, who shall constitute not less than one fourth (1/4) of the members of the fully organized council." A deeper discussion on LDC can be found in Module 6.

Suggested Presentation



Why should civil society organizations (CSOs) engage in the budget cycle?

- Apart from the fact that CSOs can contribute technical skills to the process, they are also more connected to the community. Thus, they are more aware of the communities' needs and priorities subject to budget debates.

- Taking into account its South African experience, Idasa ^[1] cited reasons why civil society should engage in budget works.

^[1]Idasa or Institute for Democracy in South Africa is an independent, non-profit public interest organization promoting democracy.

These include the following:

- simplifying budgets and deepening the debate around budget policies and decisions;
- collating and disseminating budget information in user-friendly formats;
- providing independent critical analysis;

- bringing new information to the debate;
- providing training in budget analysis and advocacy;
- helping to build a culture of accountability;

- advocating for more access to budget decision-making;
- mobilizing stakeholders, interest groups and citizens; and
- providing input into budget decisions through existing channels of access (for instance, submissions to parliamentary committees)

- Philippine CSOs associate citizens' participation with empowerment and integrity (Social Watch Philippines 2011, cited in Briones 2011).

- And locally, it is important to engage LGUs in budget work as they control huge resources.
 - Internal revenue allotment (IRA) of Php287 billion (2011)
 - Net of interest payments, the IRA is about 1/5th of the 2011 proposed budget
 - If we add LGUs' internally generated revenues of about Php60 billion, Php350 billion is under LGU control

- Section 23, Article II of the Constitution, has a specific provision on civil society participation in governance. It states: “The state shall encourage non-government community-based or sectoral organizations that promote the welfare of the nation.”

- Republic Act 7160 or the Local Government Code of 1991 also provides strong legal basis for citizens’ participation in local governance. Some of the salient provisions include:

- The participation of the private sector in local governance, particularly in the delivery of basic services, shall be encouraged to ensure the viability of local autonomy as an alternative strategy for sustainable development (Sec. 34.I)
- LGUs shall promote the establishment and operation of POs and NGOs to become active partners in the pursuit of local autonomy (Sec. 34)

- *LGUs may enter into joint ventures and such other cooperative arrangements with POs and NGOs in the delivery of certain basic services, capability-building and livelihood projects, and to develop local enterprises designed to improve productivity and income, diversify agriculture, spur rural industrialization, promote ecological balance, and enhance the economic and social well-being of the people (Sec. 35)*

➤ *A local government unit may, through its local chief executive and with the concurrence of the sanggunian concerned, provide assistance, financial or otherwise, to such POs and NGOs for economic, socially-oriented, environmental, or cultural projects to be implemented within its territorial jurisdiction (Sec. 36)*

- Citizens' involvement allows citizens to establish good relationships with government officials with relevant roles when it comes to decision making in financial expenditures. This will enable civil society to pinpoint the lapses in the decisions made by the government.

- In turn, these civil society groups can initiate advocacy plans to address such issues later on (Ramkumar 2008, p. 3). This has been proven by CCAGG's 25-year history of critical engagement with the government.

Below are some of CCAGG's achievements^[1]:

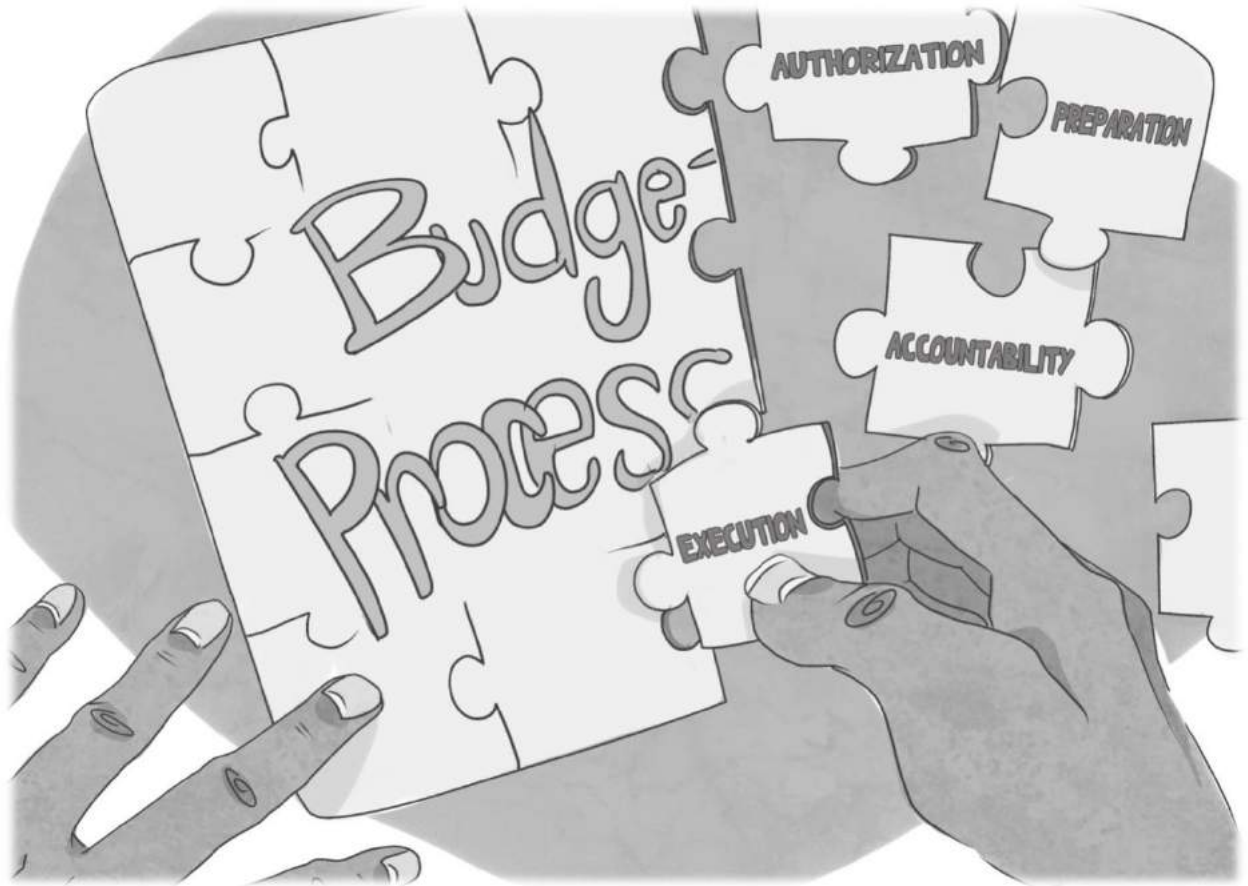
- In 1987 CCAGG called attention to some 20 projects in the province that the DPWH had declared completed, when in fact some were still in various stages of construction and others had not complied with the program of work (POW) or implementation plans. This eventually led to sanctions against involved DPWH employees.

[1] This portion is an excerpt from CCAGG Case study Rough Draft/Luz Rimban Edited version, 03 October 2012

- CCAGG's victory over the DPWH emboldened local communities and provided a model for checking on government performance and use of public funds.

- In a memo on 26 May 1988, the DPWH regional director instructed the Abra provincial office that henceforth, **“no project shall be paid without the monitoring report of the CCAGG.”** This meant that contractors could not collect their fees from the DPWH until the CCAGG had certified in writing that everything was in order.

- From 1987 to 2006, CCAGG was able to monitor 670 projects amounting to Php291,993,891.60



MODULE 2

LOCAL PLANNING AND BUDGETING PROCESS (MUNICIPAL AND BARANGAY)

Introduction

Planning and budgeting are crucial to the development process. Activities and outcomes of project implementation and public service delivery depend on how planning and budgeting are carried out by whom and for what purposes. In the Philippines, the weak link between planning and budgeting is recognized (DILG, 2008), though there have been recent attempts to rationalize the local planning system to make the processes responsive to various government agencies' requirement. The rationalization identifies the interrelatedness of planning and budgeting.

CSOs have different levels of engagement when it comes to planning and budgeting. Some local NGOs have been part of local development councils and sectoral committees. Others participate in local bids and awards committee (BAC).

This module will deepen the participants' understanding of the existing planning and budgeting structures and processes. It discusses the tools needed for local planning and budgeting. Specifically, at the end of this module, each participant should be able to

- explain the key steps in the local planning and budgeting cycle;
- identify the specific local government agencies and officials involved in planning and budgeting processes;
- identify tools used in the planning and budgeting cycle;
- discuss the link between local planning and budgeting.



Duration: 5.5 hours



Materials

1. Laptop
2. LCD projector
3. White screen
4. White board
5. Metacards
6. Marker
7. Masking tape
8. Manila papers



Activity: Planning and Budgeting Amazing Race



Duration: 4 hours

General Instructions:

1. Three workshop stations will be set up.
2. The facilitator will divide the participants into different groups.
3. The facilitator will instruct the participants that in every station, one must undergo a challenge in order to obtain the arm band. This arm band will serve as their access to the next station.
4. The group must be able to collect the four arm bands to be declared the winner (See suggested Powerpoint presentation after this section).

First Station (Preparation):



Materials

1. Basin
2. *Gawgaw*/ cornstarch/ flour
3. Clue card
4. Arm bands (depending on the number of groups)



Process

1. The facilitator will ask the participants to select a representative per group.
2. In this station, the facilitator will instruct the representative to search for the instruction card hidden in the basin by blowing off the cornstarch.

3. Upon finding the instruction card, the representative should pick it up with the use of his/her mouth only.
4. After picking up the instruction card, the representative will run back to his group to discuss and perform the tasks written on the instruction sheet.

Station 1 Instructions: Proyektong Bayan



Process:

1. The group needs to come up with a general statement that describes their vision for their municipality or *barangay*.
2. Then the group will list down priority development projects with corresponding cost estimates that will help them achieve their stated vision.
3. The group has to identify possible sources of revenue to generate the fund necessary to implement the projects.
4. The members will consider the LGU's actual socio-economic condition and income classification in identifying the possible sources of funds. For instance, if the members of the group come from a third class municipality, the annual IRA (as one source of income) should be based on the income classification of the town.
5. The group will explain completed outputs to the station manager/s who will ask questions about the process that the group went through to produce the requirements.
6. The station managers will give the clue for the next station once they are satisfied with the group's outputs.

Second Station (Authorization)



Materials

1. *Palayok*/ clay pot
2. Cornstarch/ flour/ powder (optional)
3. Confetti
4. Candies (optional)
5. *Pamalo*/ stick
6. Blindfold
7. Arm bands (depending on the number of groups)
8. Instruction card



Process:

1. The materials needed for this station should be set up beforehand. The palayok/ clay pot should be hung in an open space. It should contain the envelope with instruction, along with confetti, candies and cornstarch.
2. For this stage, the group will select a different representative for the game.
3. The station manager/s will blindfold the group's chosen representative, who will use a wooden stick to hit the *palayok* (claypot).
4. The representative will turn around five times.
5. The facilitator will instruct everyone that upon the go signal, the representative has to walk towards the *palayok* and hit it with the stick. The other participants on the other hand, will lead the representative by shouting out the directions toward the hanging *palayok*.
6. Upon hitting the *palayok*, the rest of participants will pick up the envelope containing the instructions for their next task.

Station 2 Instructions:

1. The group will present the list of development projects with corresponding specific budgets to three individuals who are members of the *Sangguniang Bayan/Barangay* (SB).
2. Three group representatives will defend and justify their proposed budget to the SB by answering the following questions:
 - What are the expected significant impacts of the proposed projects on the municipality/barangay's conditions?
 - What is the basis for the budget identified by the group?
 - What is/are the source/s of the proposed budget?
3. The SB has the discretion to approve the group's proposal or ask follow-up questions and instruct the group to revise their proposed budget for the chosen projects.
4. Once the SB approves the group's budget proposal, the group will receive the clue for the next station.

Third Station (Implementation):**Materials**

1. Plastic spoons (5 per group)
2. *Calamansi* (1 per group)
3. Chairs (per group)

**Process**

1. The facilitator will instruct everyone to choose five representatives from each group.
2. The facilitator will ask the five representatives to form a line by group.
3. The facilitator will instruct that the representatives should pass the *calamansi* to the last person in line only with the aid of the plastic spoons placed in their mouths.
4. The first person in line will have the *calamansi* placed on his spoon. S/he has to walk toward the chair placed in front and go around it then back to the line. By then, s/he has to pass the *calamansi* to the next person using the spoon in their mouths only. Nobody is allowed to touch the *calamansi* with their hands. If it falls while being passed to the next person, it can be picked up and be passed on again. But if it falls while walking toward the chair, the person has to start from his/her starting point again.
5. Once a group has finished the race, its representative will receive an instruction card.

Station 3 Instructions:

The activity aims to make the participants review what happened during the implementation of one government project. The participants have to study the data provided to them to figure out the required information.

Scenario:

Barangay Concepcion has a newly constructed ten - kilometre farm-to-market road funded by the LGU. The CSOs have come to monitor the newly constructed road of the *barangay* and were able to acquire the documents that contain all the information about the project, including the list of expenses, official receipts and a picture of what the road is supposed to look like.

Based on the obtained information, the duration for road construction was two years. However, it actually took 2 ½ years to finish the road. The budget allotted for the project was Php10 million; while the total actual amount spent on the project was Php 8 million. The other detailed information are outlined below:

The proposed budget items are:	The actual budget of expenses (only for the facilitators):
Labor – P950,000	Labor – P500,000
Gravel – P1,225,000	Gravel – P1,025,000
Cement – P4,025,000	Cement – 3,025,000
Sand – P800,000	Sand – 800,000
Equipment – 3,000,000	Equipment – 2,650,000

1. There will be a road structure in the middle of the field. As the teams approach the station, they will be given a list of expenses that was used to create that structure, including a picture of the supposedly desired outcome of the structure. The structure itself will have flaws.
2. The groups will then evaluate the structure if the plans were followed. They have to document the observable structural flaws. They will also check if the approved budget was properly spent on the construction of the structure.
3. The group has to list down the flaws based on the members’ assessment: (number of flaws depends on the facilitator/picture/drawing on the cartolina/illustration board)
 - a. Cracks –
 - b. Potholes –
 - c. Rough angles –
 - d. Unfinished parts of the road –
 - e. Difference between the *planned* versus the *actual* duration of construction –
4. The job of the participants as CSOs is to determine from the list all the missing items in the imaginary project. The list will be presented to the facilitators of station four who are acting as the LGU officials.

Note: Deepening sessions will be done the following day. The documenter should be able to capture the significant insights of the participants throughout the activity.



Inputs on the Local Planning Process

Important Points

(See suggested Powerpoint presentation focusing on the local planning process after this section):

1. Planning is an integral part of governance. In performing planning functions, it is important to determine the following: the **local planning structure** and its functions, the **plan or plans** that the planning structure is required to produce, the **processes** that the planning structure will follow, and the **tools** for plan implementation;
2. Each local government is required to produce two types of plan: Comprehensive Land Use Plan (CLUP) and the Comprehensive Development Plan (CDP);
3. CLUP is the mandated plan for the management of local territories. As stipulated in Sec. 20 (c), RA 7160, 'The LGUs, shall, in conformity with existing laws, continue to prepare their respective comprehensive land use plans enacted through zoning ordinances which shall be the primary & dominant bases for the future use of land resources;'
4. CDP is the plan with which the LGU promotes the general welfare of its inhabitants in its capacity as a corporate body. Sec. 106, RA 7160 provides that 'Each LGU shall have a comprehensive multi-sectoral development plan...;'
5. A simplified development planning framework identifies four major stages: pre-formulation, formulation, implementation, and monitoring and evaluation. For each of these stages, there are subsequent activities and corresponding government agencies/officials mandated to carry out and supervise the conduct of planning;
6. CSOs are allowed to participate in the different phases of the planning cycle. They can be involved either as part of the LDC or as members of sectoral committees.



Inputs on the Local Budgeting Process

Important Points:

(See suggested Powerpoint presentation focusing on the local budget process after this section)

1. The World Bank defines **budget** as an expression in financial terms, of what government tries to carry out in a determined period;
2. **Budgeting** is "a mechanism to allocate resources for the pursuit of goals that are consistent with community preferences and needs (Wildavsky, 2003)." It is a critical exercise of

allocating revenues and borrowings to attain socio-economic goals. It also entails management of government expenditures in such a way that will create the most economic impact;

3. Budgeting involves key decisions such as:

- Allocation (what will be provided). It involves economic efficiency, technical efficiency, and net social benefits.
- Distribution (who will be provided). It includes question such as where to provide services, how to provide services, and how to pay for the service.
- Budgetary Approaches. This consists of control of fiscal accountability, management such as linking inputs and outputs, and strategic planning with budget focusing on purposes and outcomes.

4. Budget follows a process or cycle and works within a timeframe. It observes certain rules on spending limits/ constraints and comparative choices and alternatives. Budgets expire and appropriations have lapse.

5. Budget cycle is composed of the following stages:¹

Preparation: This is the stage where the executive formulates the draft budget. CSOs may conduct budget analysis and budget advocacy. Some groups lobby for appropriate budget allocations for people's agenda.

Authorization: This is the stage where the legislature reviews and amends the budget and then enacts it into law. CSOs may broadcast their budget analyses and testimonies that can affect the budget proposals. Some groups lobby for policy support and participate in public hearings and consultations prior to approval of the budget.

Execution: This is the stage where the executive collects revenue and spends money as per the allocations made in the budget law. CSOs may campaign for budget reforms to improve budgetary control. CSOs may also get involved in monitoring programs and projects funded by public fund.

Accountability: This is the stage when the budget sector can obtain information on the effectiveness of some budget initiatives, as well as assessing whether the legislature and executive were able to respond to the findings of the audit reports. NGOs can take advantage of this by spreading out such information in order to promote reforms.

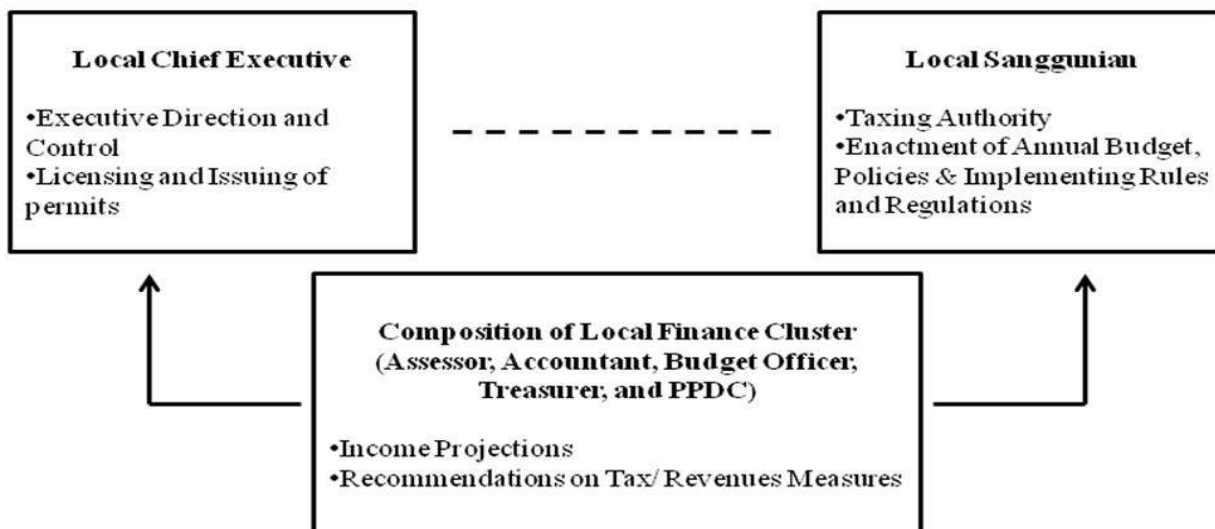
6. The local budget process consists of different activities with a specific timeframe. Please refer to Presentation 3.1 for a diagram that reflects the budget activities and the specific schedule.

7. The local chief executive (LCE) – the town or city mayor– along with members of their respective local law-making bodies, the local finance committees (LFC) and the local development councils, are the officials tasked to raise, spend and manage local public funds and resources.

¹ Excerpt from: <http://internationalbudget.org/getting-started/why-are-budgets-important/#budget-cycle>

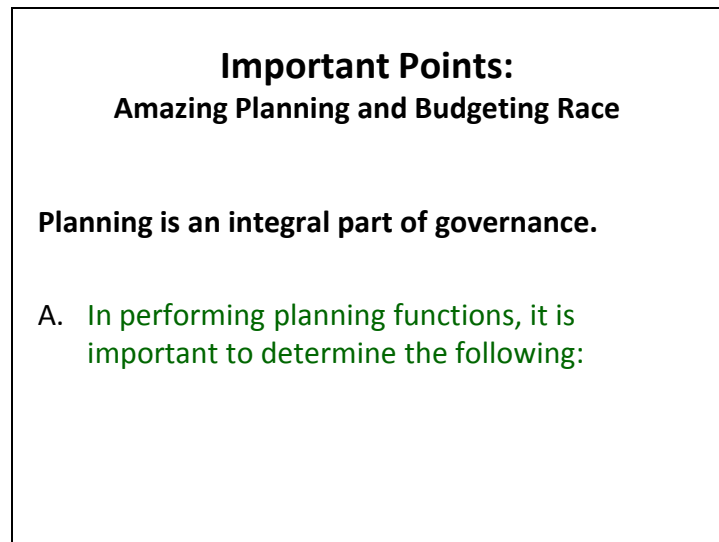
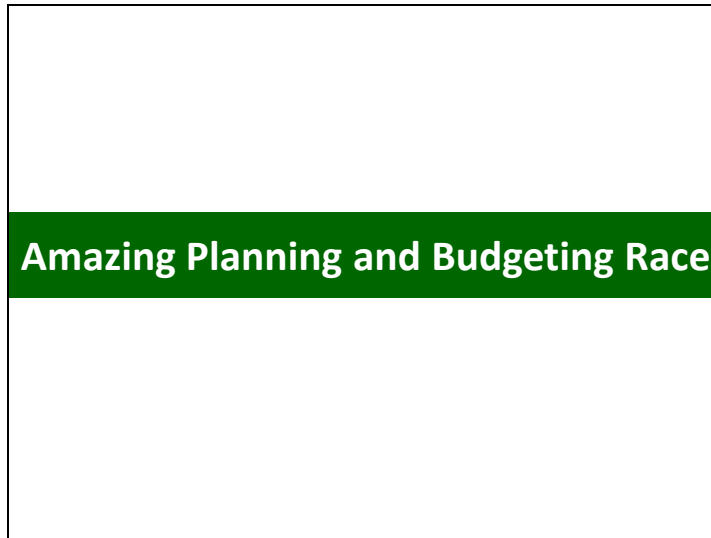
8. The treasurer, the budget officer, the accountant, the assessor, and the local administrator are responsible for ensuring that funds are available to implement programs, policies and rules made by the LCE and the local deliberative bodies.
9. The chief of the general services office is responsible for procurement. An illustration of the roles of the various officials and bodies is reflected in the diagram on the next page.
10. The members of Local Finance Committee or LFC are the local planning and development officer, the local budget officer, and the local treasurer.
11. The LCE designates the LFC Chairman and may expand the membership to include the local accountant, the local assessor, and the Chairman of the Appropriations Committee of the *Sanggunian* or the LGU administrator.
12. Many national government agencies issue policies and regulations that govern how public funds are managed at the local level. These include the Commission on Audit (COA), the Department of Finance (DOF), the Department of Budget and Management (DBM), the DILG, and the Office of the President.
13. CSOs can take part in different phases of budget cycle. During the preparation stage, CSOs can lobby for appropriate budget allocation to certain priority development agenda. In the execution, they can observe the deliberation of bids and awards committee. During the accountability phase, local groups can join monitoring and evaluation committees.

Summary of Functions of Local Officials in Local Public Finance



Suggested Presentations

Amazing Planning and Budgeting Race



- the local planning structure and its functions
- the plan or plans that the planning structure is required to produce
- the processes that the planning structure will follow
- the tools for plan implementation

B. Each local government is required to produce two types of plan: Comprehensive Land Use Plan (CLUP) and the Comprehensive Development Plan (CDP).

C. CLUP is the mandated plan for the management of local territories.

- As stipulated in Sec. 20 (c), RA 7160,

‘The LGUs, shall, in conformity with existing laws, continue to prepare their respective comprehensive land use plans enacted through zoning ordinances which shall be the primary & dominant bases for the future use of land resources.’

D. CDP is the plan with which the LGU promotes the general welfare of its inhabitants in its capacity as a corporate body. Sec. 106, RA 7160 provides that 'Each LGU shall have a comprehensive multi-sectoral development plan...'

E. A simplified development planning framework identifies four major stages:

1. pre-formulation
2. formulation
3. implementation
4. monitoring and evaluation

- For each of these stages, there are subsequent activities and corresponding government agencies/officials mandated to carry out and supervise the conduct of planning.

- F. CSOs are allowed to participate in different phases of the planning cycle.
- They can be involved either as part of the LDC or as members of sectoral committees.

Important Points:
Amazing Planning and Budget Race

G. The World Bank defines **budget** as “an expression in financial terms, of what government tries to carry out in a determined period.”

H. **Budgeting** is “a mechanism to allocate resources for the pursuit of goals that are consistent with community preferences and needs (Wildavsky, 2003).”

- It is a critical exercise of allocating revenues and borrowings to attain socio-economic goals. It also entails management of government expenditures in such a way that will create the most economic impact.

I. Budgeting involves key decisions such as:

- Allocation (what will be provided). It involves economic efficiency, technical efficiency, and net social benefits.
- Distribution (who will be provided). It includes questions such as where to provide services, how to provide services, and how to pay for services.

- Budgetary Approaches. These consist of control of fiscal accountability, management such as linking inputs and outputs, planning with budget as strategic planning, while the focus is on purposes and outcomes.

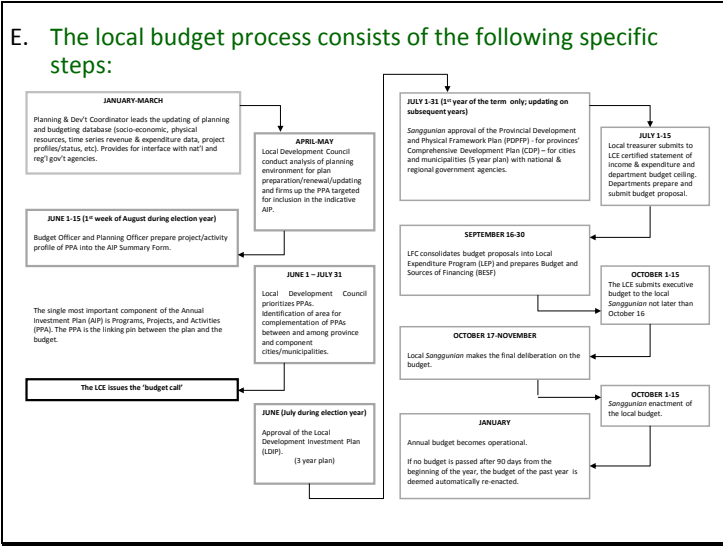
- J. Budget follows a process or cycle and works within a time frame. It observes certain rules on spending limits/ constraints and comparative choices and alternatives. Budgets do expire and appropriations have lapse.

Budget cycle is composed of the following stages:

- **Preparation:** At this stage, CSOs may conduct budget analysis and budget advocacy. Some groups lobby for appropriate budget allocations for people's agenda.
- **Authorization:** CSOs may broadcast their budget analyses and testimonies that can affect the budget proposals. Some groups lobby for policy support and participate in public hearings and consultations prior to approval of the budget.

- **Review:** The primary purpose of the budget review is to determine if the enacted appropriation ordinance complied with the requirements set in the LGC.
- **Execution:** CSOs may campaign for budget reforms to improve budgetary control. CSOs may also get involved in monitoring programs and projects funded by public funds.

○ **Accountability:** This is the stage when the budget sector can obtain information on the effectiveness of some budget initiatives, as well as assessing whether the legislature and executive were able to respond to the findings of the audit reports. NGOs can take advantage of this by spreading out such information in order to promote reforms.



K. There are local government bodies and officials involved in local budgeting. The local chief executive (LCE) – the town or city mayor and the provincial governor – along with members of their respective local law-making bodies, the local finance committees and the local development councils, are the officials tasked to raise, spend and manage local public funds and resources.

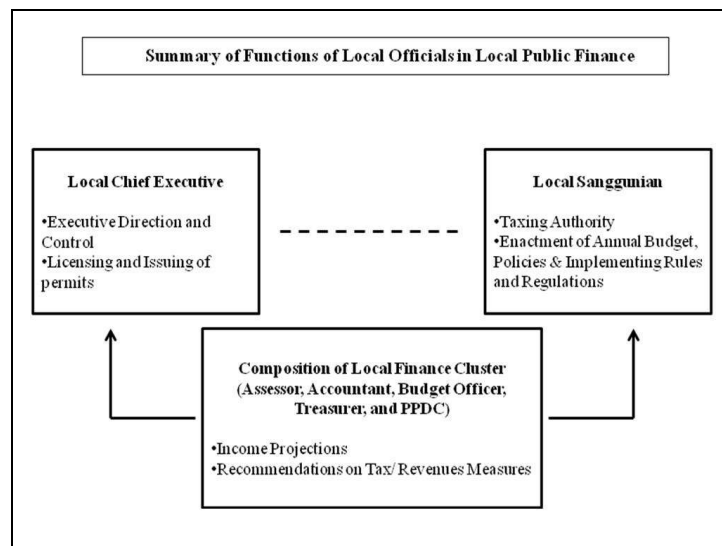
L. The treasurer, the budget officer, the accountant, the assessor, and the local administrator are responsible for ensuring that funds are available to implement programs, policies and rules made by the local chief executive and the local deliberative bodies.

M. The chief of the general services office is responsible for procurement. An illustration of the roles of the various officials and bodies is reflected in the diagram on slide 27.

N. The members of Local Finance Committee (LFC) are the local planning and development officer, the local budget officer, and the local treasurer.

O. The LCE designates the LFC Chairman and may expand the membership to include the local accountant, the local assessor, and the Chairman of the Appropriations Committee of the *Sanggunian* or the LGU administrator.

P. Many national government agencies issue policies and regulations that govern how public funds are managed at the local level. These include the Commission on Audit (COA), the Department of Finance (DOF), the Department of Budget and Management (DBM), the Department of the Interior and Local Government (DILG), and the Office of the President.



Q. CSOs can take part in different phases of the budget cycle.

During the preparation stage, CSOs can lobby for appropriate budget allocation to certain priority development agenda;

In the execution, they can observe the deliberation of bids and awards committee;


During the accountability phase, local groups can join monitoring and evaluation committees.

The Municipal/*Barangay* Development Planning

The Municipal/ *Barangay* Development Planning*

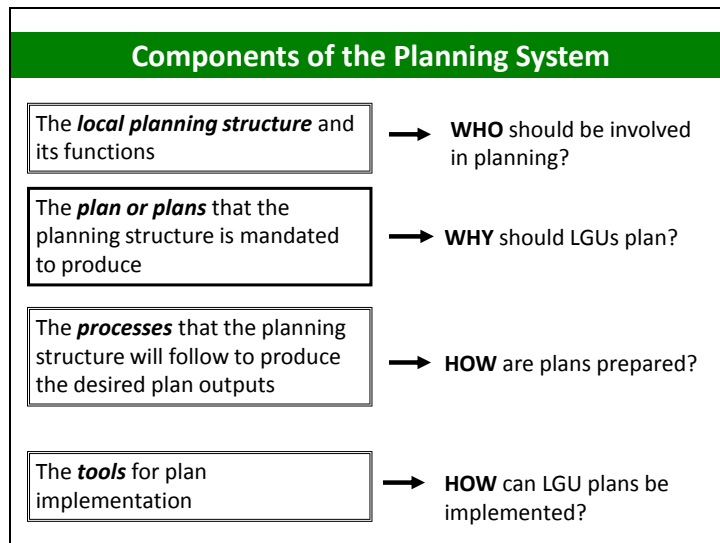
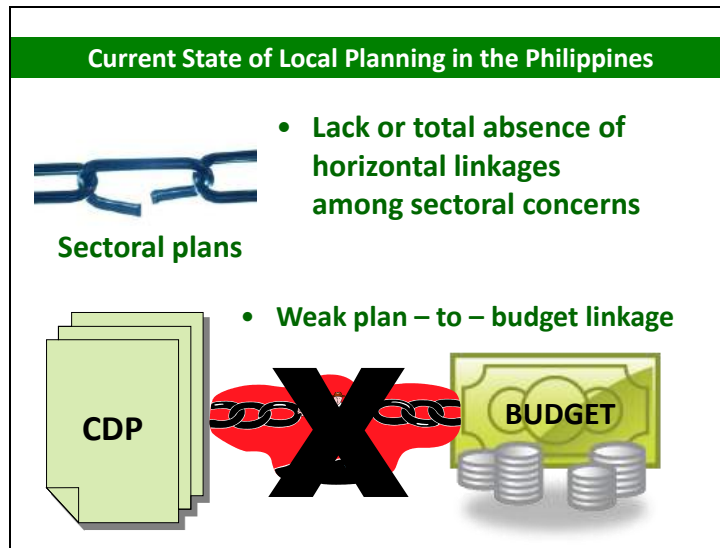
*Some portions were adopted from the *Revised Rationalizing the Local Planning System* by Manuel Gotis of BLGD –DILG

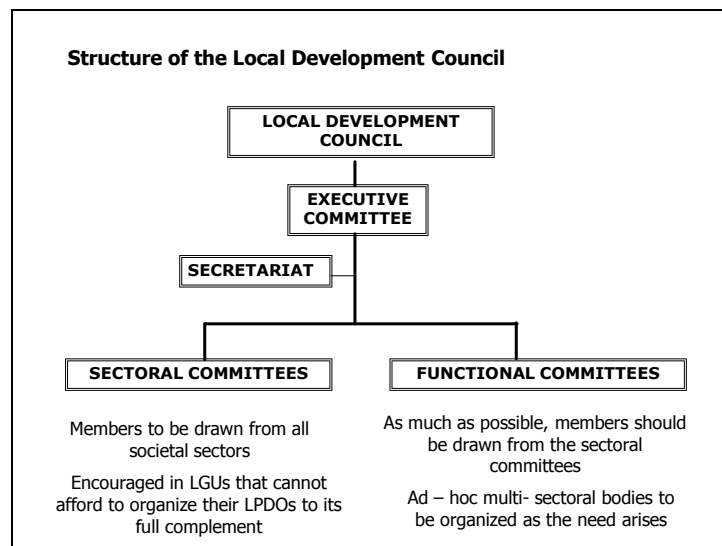
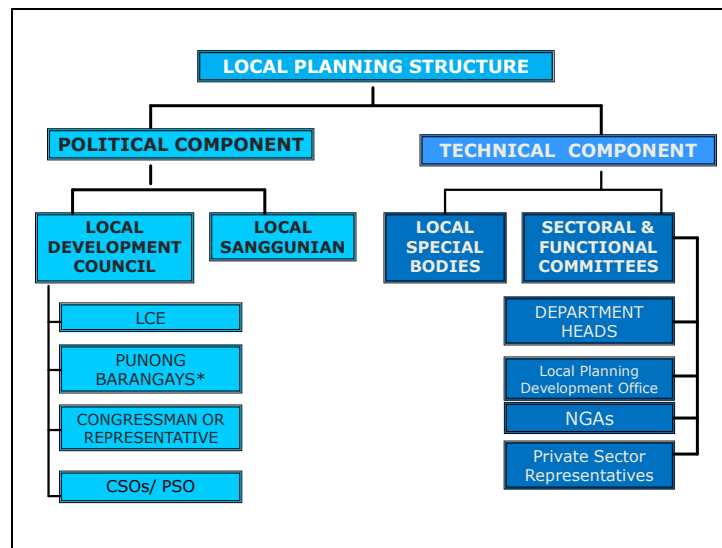
PLANNING IS AN INTEGRAL PART OF GOVERNANCE

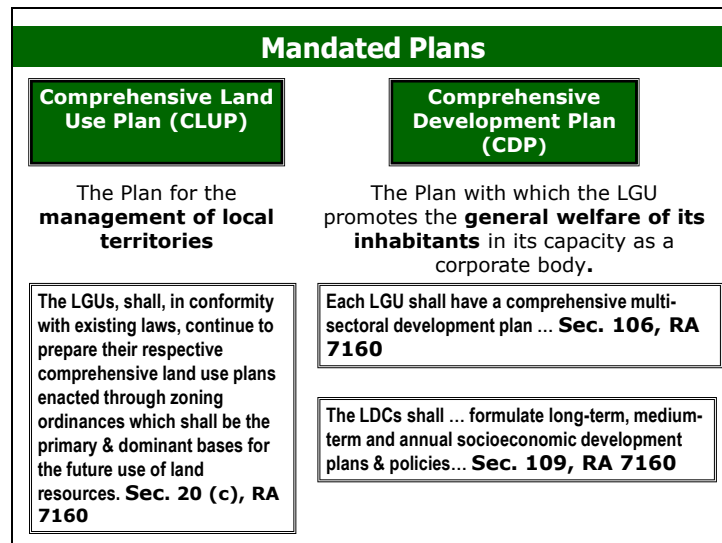
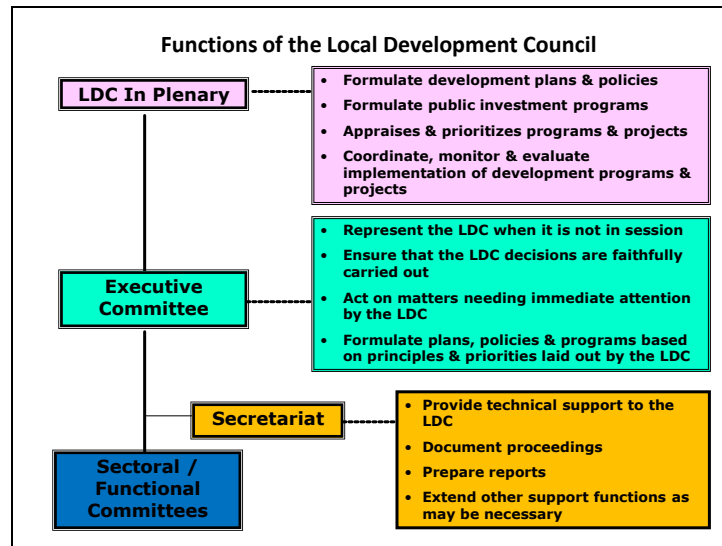


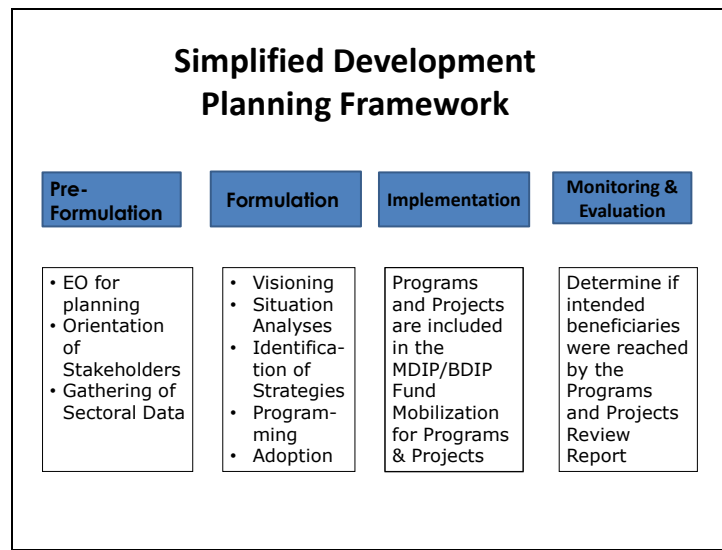
Performing planning functions involves addressing the following issues:

WHY should LGUs plan?	WHO is in- charge?	HOW are plans prepared?	WHAT are the tools for plan implementation?
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Plan Formulation

- Crafting the Vision and Mission Statement** (review if existing) : setting the strategic direction for the *barangay*/town/province

What is VISION?

A vision is the stakeholders (citizens) shared image of the *barangay* in the future. It should be :

- Simple
- An assertion of what we want to happen
- Gives hope for the future
- A road map for change
- A document that can be flexible

Plan Formulation

What is a MISSION?

It is the general thrust of the *barangay*. It answers the question: *Why do we exist?*

- Provides a clear view of WHAT the *barangay* is trying to accomplish for its people
- And HOW it can attain its purpose

Why is it Important?

- Helps channel collective action into a common direction
- Provides meaning and motivation; helps people see how their work contributes to the attainment of the vision

Plan Formulation

VISION:

A tourist destination barangay in Butuan City, with agriculturally productive, economically stable, and God-fearing citizens living in a peaceful and ecologically balanced environment complemented with complete infrastructure facilities and social services.

Plan Formulation

MISSION:

- Act as prime mover in the implementation of laws and ordinances
- Takes the lead in the implementation of programs and projects beneficial to the *barangay*
- Act as role model and front-liner in achieving unity and progress of the community
- Maximizes effective mobilization and access to resources.

Plan Formulation

2. Situation Analysis

- A thorough and correct analysis of the situation.
- Should contain accurate and comprehensive view
- Adequate, timely and relevant information
- Consider the different needs of men and women in the community

Plan Formulation

2. Situation Analysis

– TOOLS:

- SWOT
- Participatory Resource Appraisal
- MBN
- Ecological maps
- Problem –Tree Analysis

Plan Formulation

3. Strategizing and Setting Objectives

- Revisiting the VM
- Ranking and prioritizing of problems and issues
- Generation of solutions to ranked issues
- Identifying programs and projects

Plan Formulation

4. Investment programming

- Matching priorities Program, Projects, Activities to Resources
- You can use MBN/MDGs
- End product is the BDIP

Plan Formulation

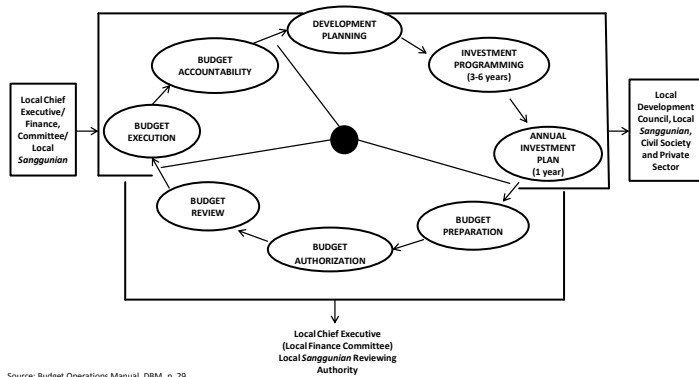
- A budget is a plan expressed in financial terms which describes the sources and uses of funds
- It is the blueprint of the financial and policy decisions that the local government will implement during a fiscal year
- It is also a document for establishing control over the direction of change and determining the future.

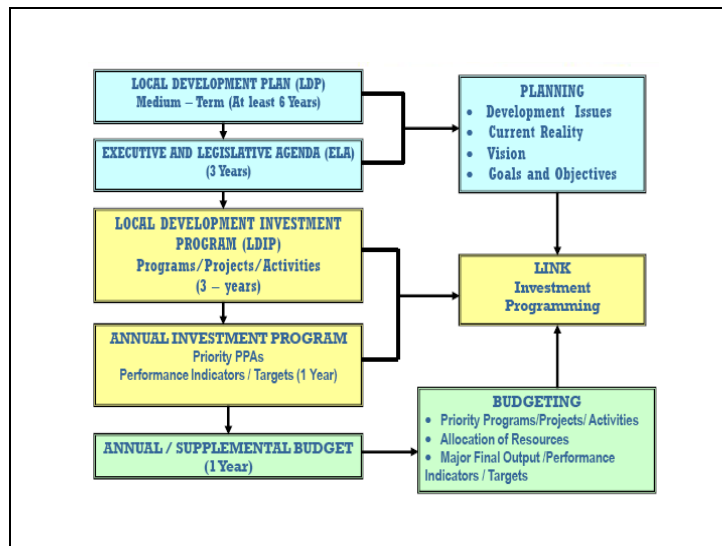
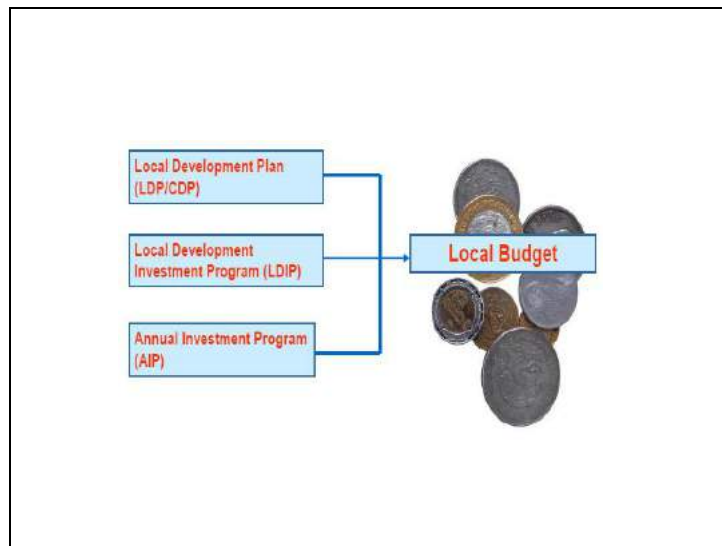
Plan Formulation

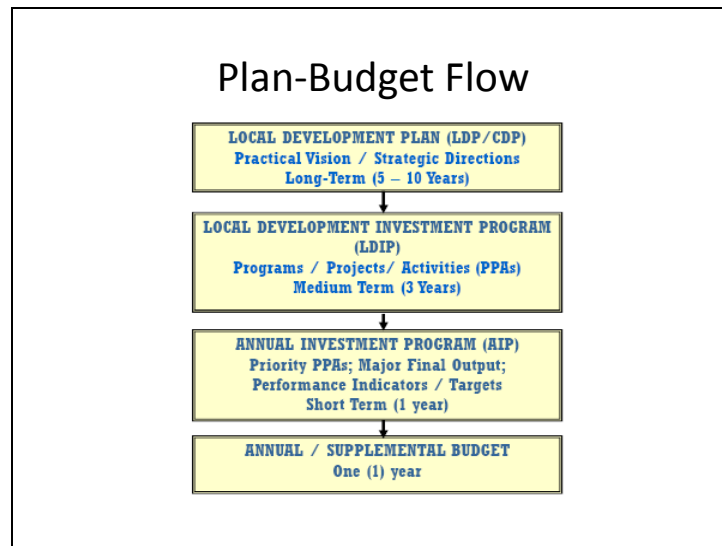
- The plan sets the priority areas of services and specifies the target outputs and accomplishments. The budget provides the available resources to carry out the activities required to accomplish the targets.

Source: DBM

Planning-Budget Cycle







Local Development Investment Program (LDIP)

- LDIP is a basic document linking the local plan to the budget. It contains prioritized PPAs, matched with financing resources, and to be implemented annually within a three to six-week period. The first 3 years of the LDIP shall be firmed up along the priorities of the incumbent LCE.

Source: JMC No. 1, 2007

Annual Investment Plan (AIP)

- The linkage between planning and budgeting takes place when the AIP, after the review and endorsement by the *Sanggunian*, is used by the Local Finance Committee (LFC) in the preparation of sectoral ceilings. ^[1]

[1] LSIG & Phildhra

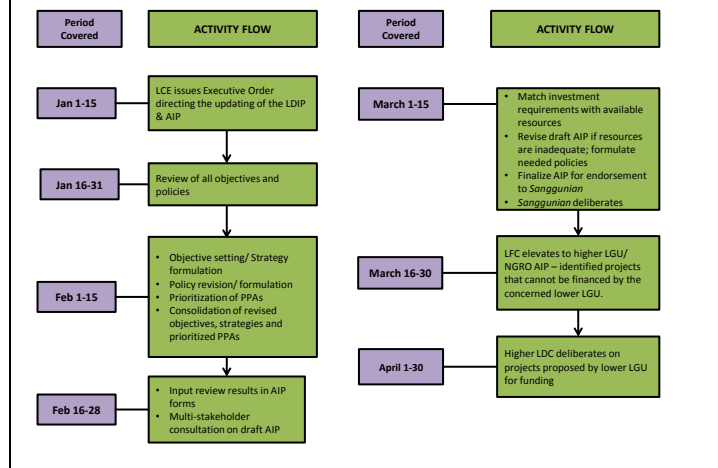
Annual Investment Program

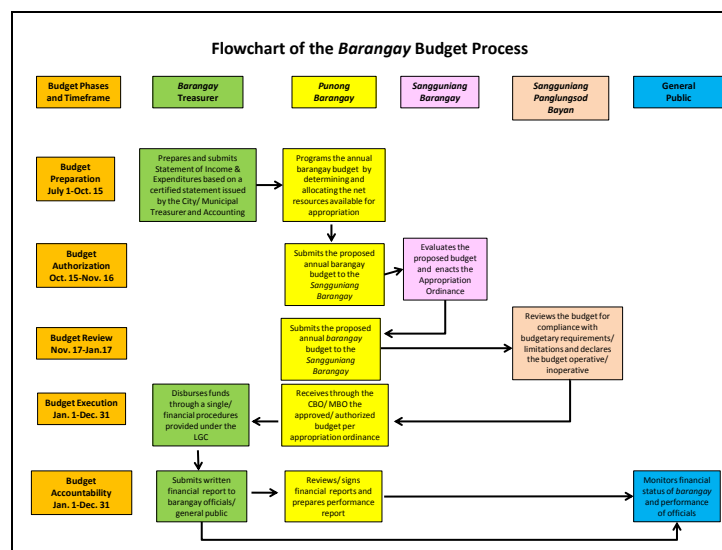
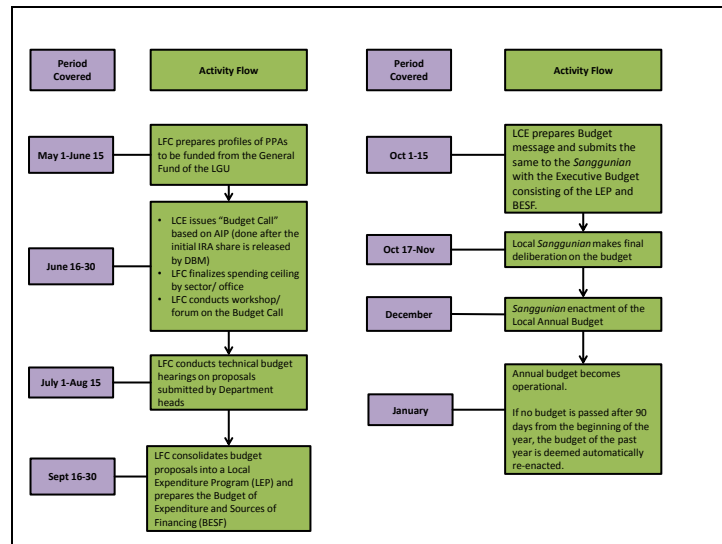


AIP Format

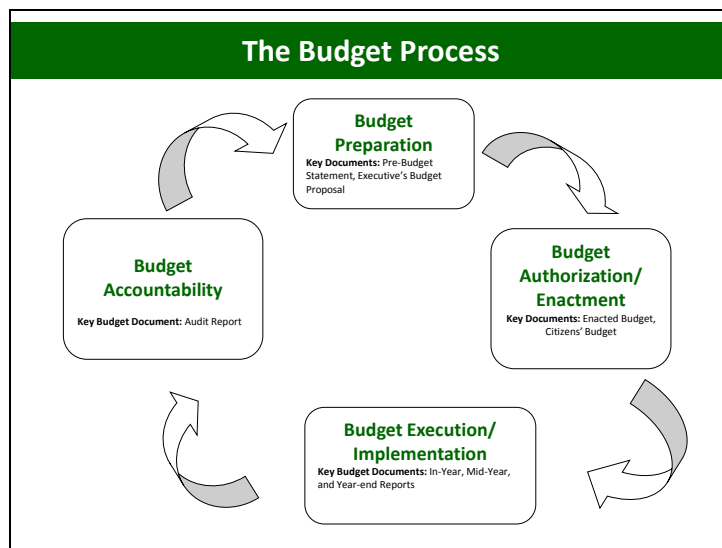
AIP for Budget Year _____	
Municipality / City of _____	
Province of _____	
1	Executive Summary
2	Practical Vision
3	Strategic Directions
4	Specific Objectives
5	Policy Decisions
6	Details of P/ P/ As by Sector
7	Priorities for the Budget Year
Annexes	
1	AIP Forms
2	LDC Resolution endorsing the AIP for the Budget Year
3	Local Sanggunian Approving the AIP for the Budget Year

Timetable and Activity Flow of the AIP Preparation Process





Local Budgeting Process (Municipal)



Participatory Budgeting ^[1]

- “..is a decision-making process through which citizens deliberate and negotiate over the distribution of public resources”
- “Participatory budgeting programs are implemented at the behest of governments, citizens, NGOs, and CSOs to allow citizens to play a direct role in deciding how and where resources should be spent.
- “These programs create opportunities for engaging, educating and empowering citizens, which can foster a more vibrant civil society.”

^[2] Excerpts from Wampler, B. (2007). Participatory Budgeting. Washington DC: World Bank

Budget Preparation

RA 7160, Section 318.

Preparation of the Budget by the Local Chief Executive

Upon receipt of the statements of income and expenditures from the treasurer, the budget proposals of the heads of departments and offices, and the estimates of income and budgetary ceilings from the local finance committee, the local chief executive shall prepare the executive budget for the ensuing fiscal year in accordance with the provisions of this Title.

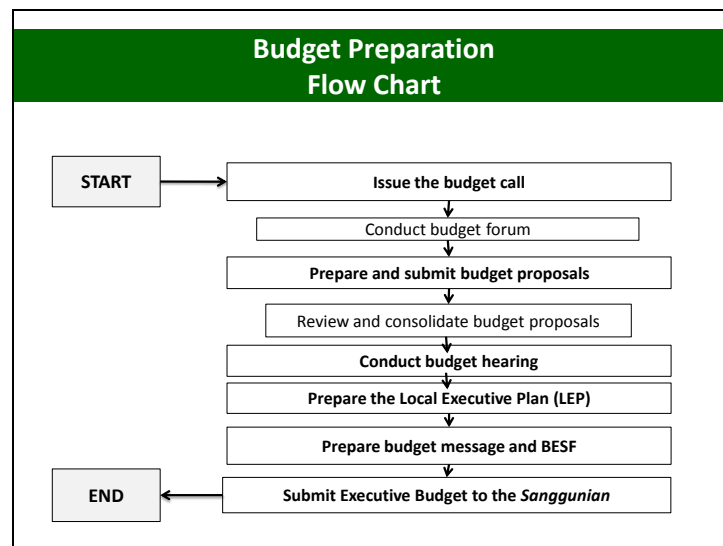
**Role of the Stakeholders in the
Budget Process ^[2]**

Budget Preparation

- As ad hoc members of the local finance committee, civil society, NGOs and the private sector stakeholders shall represent the aggregate needs of the people.
- Stakeholders may also influence the formulation of policy decisions that are embodied in the Annual Investment Plan (AIP).

*Updated Budget Operations Manual, DBM

- Stakeholders may also influence department heads of line functions in determining beneficiaries of their service delivery.



BUDGET PREPARATION Activity	INDICATIVE SCHEDULE	OFFICIALS RESPONSIBLE
Issue the budget call	June 5	LEC
Conduct budget forum	July 5	LEC/LEC Department Heads
Prepare and submit budget proposals	July 15	Department Heads
Review and consolidate budget proposals		LBO
Conduct budget hearing	August 15	LEC/LFC
Prepare the LEP	September 30	LEC/LFC
Prepare budget message and BESF	October 10	LEC/LFC
Submit executive budget to the <i>Sanggunian</i>	October 16	LCE

Key Players in Budget Preparation
<ul style="list-style-type: none"> • Local Chief Executive • Local Finance Committee <ul style="list-style-type: none"> ➢ Local Treasurer ➢ Local Budget Officer ➢ Local Planning & Development Coordinator • Local Accountant • Heads of Departments and Offices • Local Development Council <p style="margin-left: 40px;">Each player has a specific responsibility in the budget process</p>

Budget Authorization ^[3]

- This phase starts when the LCE submits the proposed budget to the *Sanggunian* for legislative deliberation and ends with the enactment of the corresponding appropriation ordinance, the legislative instrument authorizing the budget.

[3] Magno, C., Towards an informed citizens' participation in local governance, p.29

- The Committee on Appropriations of the *Sanggunian* is responsible for conducting a preliminary review and evaluation of the executive budget.
- The committee may conduct its own budget hearing and may call upon the Local Finance Committee and heads of departments.

Role of the Stakeholders in the Budget Process*

- Stakeholders may actively participate in *Sanggunian* deliberations of the Executive Budget during public hearings and consultations.
- Stakeholders have the right to question the insertions or new items in the budget not found in the AIP.

Budget Review^[4]

- The primary purpose of the budget review is to determine if the enacted appropriation ordinance complied with the requirements set in the LGC.

[4] Magno, C., p.29

Role of the Stakeholders in the Budget Process*

Budget Review

- Stakeholders may relay information to the reviewing authority as to the consistency of the budget with the AIP.

*Updated Budget Operations Manual, DBM

Budget Execution

Budget Execution ^[5]

- Involves the release and actual disbursement of funds appropriated for the performance of functions and implementation of projects and activities.
- The critical aspect of this phase is the collection of funds so that disbursements do not exceed appropriations.

[5] Magno, C., p.29

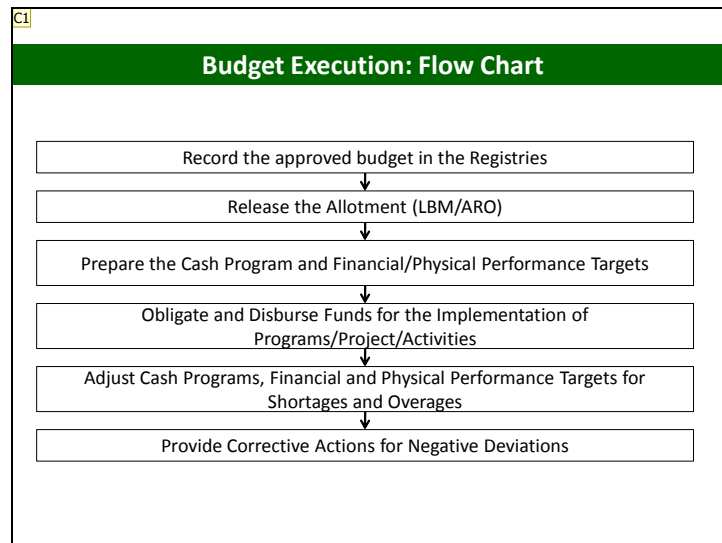
Role of the Stakeholders in the Budget Process*

- Stakeholders may assist implementers in advocating the benefits of the PPAs to prospective clients.
- Stakeholders may assist the LGUs in providing for the service gaps due to fund constraint.

*Updated Budget Operations Manual, DBM

- Stakeholders shall see to it that the standards of service delivery, in terms of quality and proper specifications^[6], are observed by the LGU.

[6]Magno, C., p.30



Budget Accountability ^[7]

- This involves the accurate recording and reporting of the LGU's income and expenditures and the evaluation of the LGU's physical and financial performance.
- The fundamental principle on accountability affirms that fiscal responsibility must be shared by all those exercising authority over the financial affairs, transactions and operations of the LGU.

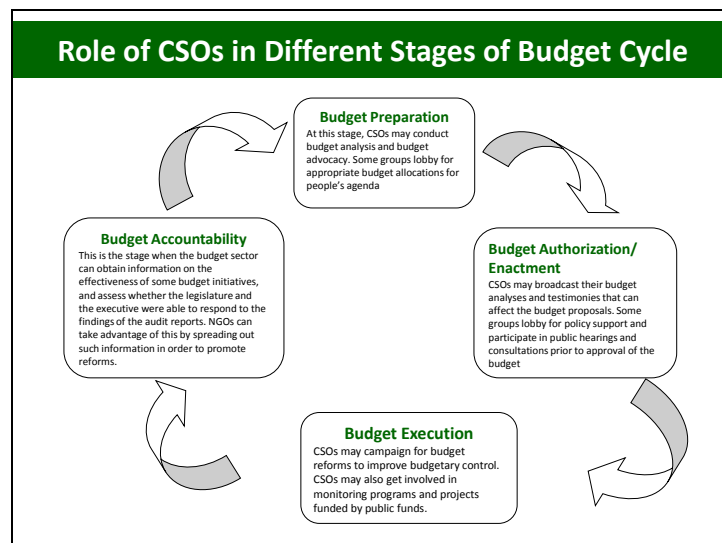
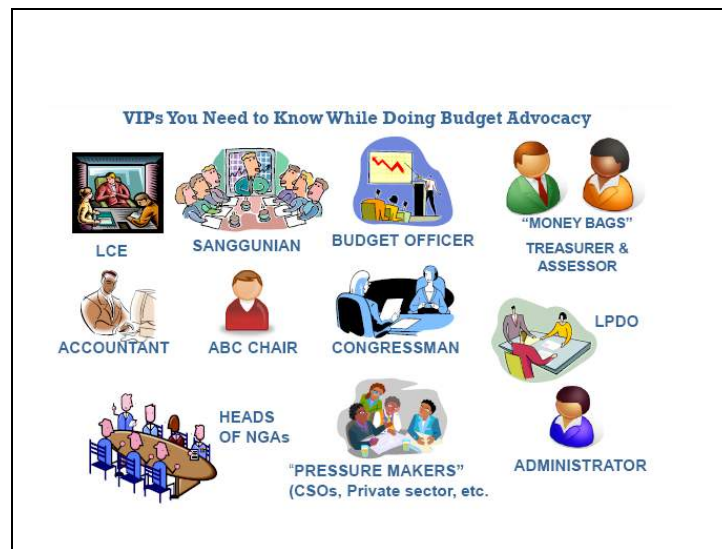
[7] Magno, C., p.30

Role of the Stakeholders in the Budget Process*

Budget Accountability

- Stakeholders shall serve as monitors during project implementation to ensure that goods and services are delivered to target beneficiaries.

*Updated Budget Operations Manual, DBM





MODULE 3

**APPLIED BUDGET WORK:
COMPONENTS, ACTIVITIES AND ACTUAL CASES**

Introduction

The module offers a basic orientation on applied budget work. It discusses key concepts on budget works engagement. It presents cases of civil society groups that initiated various forms of applied budget work. At the end of this module, each participant is expected to discuss the major components of actual budget work engagement that facilitates improved development outcomes, including:

- how citizens are engaging in government budget policies and processes both in the national and international contexts;
- discuss the key components, tools, and approaches in applied budget engagement through comparative case analyses.



Duration: Four hours



Materials

1. Laptop
2. LCD projector
3. White screen
4. White board
5. Speaker
6. CD player
7. Masking tape
8. Manila papers



Activity: *Film Showing on CSO Budget Engagement*



Duration: Two hours



Process

1. The facilitator will give a brief overview about the two films² on CSO budget engagement. S/he will explain that the objective of this activity is to showcase civil society involvement in actual budget work.
2. Before the film showing, the facilitator will discuss and flash on the screen a list of questions that will guide the participants while they are watching the documentary films. The questions are:
 - What are the issues raised in the films?
 - What are the steps/activities undertaken by the organizations?
 - Who are involved in these activities?
 - What are the documents they analyzed?
 - What are the small victories achieved by the organizations?
3. After the film showing, the facilitator will ask the participants to share their insights about the films. If there are queries or comments connected to the topics of the next input, the facilitator will just inform the participants that these concerns will be taken up in the lecture-discussion.
4. After 30 minutes, the facilitator will present and flash on the screen the budget cycle matrix (see below). S/he will explain that the matrix aims to summarize how the participants locate the budget activities in the film.

Budget Stages	Engagement Approach	Key Activities	Capacity Needs	Documents/ Tools	Results/ Lessons
Preparation					
Enactment/ Authorization					
Execution					
Accountability					

² The first film ‘It’s Our Money. Where’s It Gone?’ presents the work of Muslims for Human Rights (MUHUR) to engage communities in monitoring the Constituency Development Fund in Mombasa, Kenya. The second film features the experience of Transparency and Accountability Network in implementing the *Bantay Lansangan* (Road Watch) Project in different parts of the Philippines.

5. After 30 minutes, the facilitator will divide the participants based on their organizational affiliation. S/he asks the groups to come up with their own budget engagement matrix based on their own organizational experiences in applied budget work.
6. The groups will then have a one-hour plenary sharing on their budget engagement matrix. The facilitator will summarize the main points, highlighting the important lessons of at least three organizations engaged in actual budget work.

The next activity provides an opportunity for CSOs to discuss an applied budget engagement tool that looks into spending patterns of government through the examination of transactions, vouchers, and other pertinent documents. Using the tool, CSOs can validate the expenditure or actual cost of government against the true cost in the market. The next activity is one of the tools that CSOs can use in determining irregularities in the budget implementation.



Activity 2: Ang Mahiwagang Paracetamol



Duration: 15 minutes



Materials:

1. Markers
2. Paper
3. Manila paper



Process

1. The facilitator will ask the participants to form groups depending on location/ home address. The number of participants in each group will not matter.
2. The facilitator/s will then ask the groups how much a Paracetamol tablet costs in their area.

Sa lugar ninyo, magkano ang isang tableta ng Paracetamol? (In your area, how much is a tablet of Paracetamol?).

3. A member writes down the prices on a piece of paper.
4. The facilitator will then ask the participants if their answers vary. Then s/he will ask follow-up questions.

Sa tingin niyo, bakit magkaiba ang mga presyo ng isang tablet ng Paracetamol sa mga lugar ninyo? (Why do you think the prices of Paracetamol vary in your area?).

5. The members have ten (10) minutes to discuss among themselves the answers to the questions. They will assign a reporter to discuss their answers after the short group discussion.
6. After ten (10) minutes, the assigned reporters will discuss their group's answers. The answers are posted for the lecture later on.
7. After each sharing, the facilitator will ask if there are any additional inputs that were not included in the reporting. If none, the facilitator may call on the next reporter.
8. After everyone has reported, the facilitator will prepare the participants for the lecture on True Cost- Real Cost and how it is relevant in determining possible irregularities in the budget implementation.



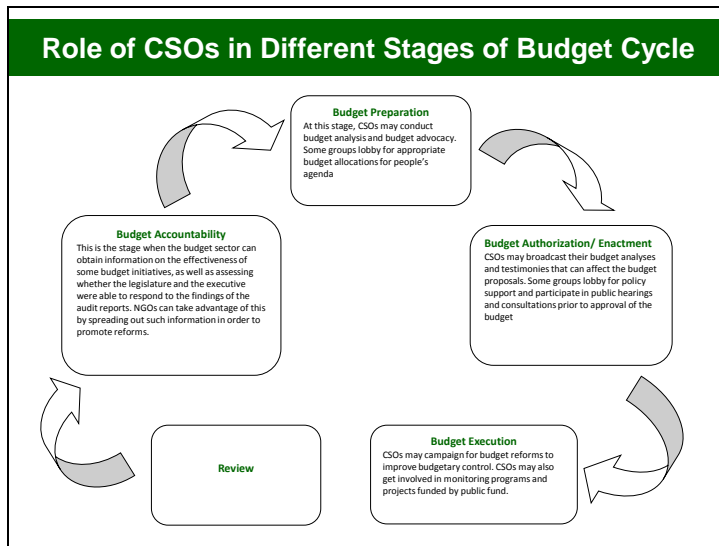
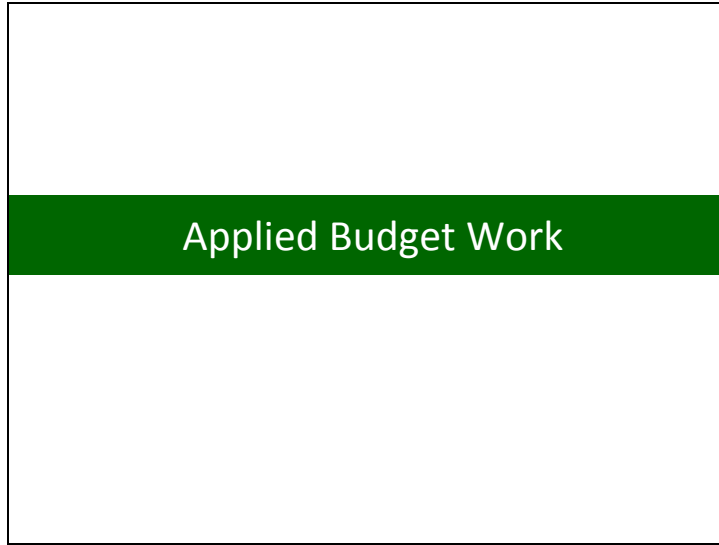
Inputs on Applied Budget Work

Important Points: (See suggested presentations on applied budget work and the applied budget work of BMFI and CCAGG after this section).

1. True cost is the price of an item from the “free market.” Real cost, on the other hand, is usually defined as the “buying price” of an item. For example, CSOs can get the real cost of a Mongol Pencil #2 by noting down how much it is worth in select markets. Usually the prices vary due to various factors such as transportation cost, competition in the market, scarcity of the item, and many others.
2. Applied budget work requires extensive analysis and research to help improve policy goals and promote understanding of budget issues. It demands quality analysis and requires presentation of findings in a way that maximizes its impact on the policy debate (Shapiro, 2001). The analysis should be accessible and available to almost everyone (See Annex 2 for a matrix of budget work engagements of select CSOs in the Philippines).

Suggested Presentations

Applied Budget Work



Important Points:

- a. Applied budget work requires extensive analysis and research to help improve policy goals and promote understanding of budget issues. It demands quality analysis and requires presentation of findings in a way that maximizes its impact on the policy debate (Shapiro 2001). The analysis should be accessible and available to almost everyone.

- b. Shapiro (2001) identifies three major types of applied budget work. These are 1) Advancing Budget Literacy; 2) Assessing the Budget Process and Budget Systems; and 3) Analysing Budget Policies.

- c. Advancing Budget Literacy includes the development of Budget Guides and Budget Training Sessions.

- Budget Guides– These materials contain basic facts about the budget, some discussion of key budget issues, and a description of the budget decision-making process. The guide is designed to make the budget and budget process understandable to a broad audience.

- **Budget Training Sessions-** The training materials can be developed for the entire budget process or for certain areas of the budget. These can be prepared for analysing provincial budgets, sectoral budgets, or other relevant areas of the budget. Budget trainings can build an audience and allies, develop capacity within the organization, and broaden the base of knowledgeable observers of the budget.

- d. **Assessing the Budget Process and Budget Systems -** Shapiro (2001) believes that this type of budget work can dictate both the policy outcomes and the degree to which a policy debate can actually occur. It involves assessments focused on Budget Process and System Studies, and Transparency and Participation Reports.

- Budget Process and System Studies– Groups engaged in this budget work require understanding of the budget process to analyze how the budget can be most effective.

- Transparency and Participation Reports- This is a method by which an organization assesses transparency and participation standards in budgeting and fiscal performance.

- One example given is Idasa, the first group that was able to make a comprehensive report on transparency and participation study on the budget system in South Africa.

- Participation Reports/ Budgeting- In this type of engagement, “the general public is directly involved in making policy decisions” through open forums that are held throughout the budget process.

The main objectives of participatory budgeting are the following:

- ✓ to promote public learning and active citizenship;
- ✓ to achieve social justice through improved policies and resources allocation;
- ✓ and to reform the administrative apparatus (Shapiro 2001).

- Analysing Budget Policies - This type of budget work examines the implication of budgets. It includes Analysis of Executive Budget Proposals, Sector Analysis, Analysis of Effects on Different Population Groups, Budget and Economic and Social Rights, General Economic Analysis, and Revenue Analysis.

- Analysis of Executive Budget Proposals- It assesses the government's proposed budget. Analysis can help groups develop an expertise and permit them to delimit the issues on which they want to focus. The groups are able to point out which areas in the budget cycle they need to focus on in the future.

- Sector Analysis- This analysis focuses on an important economic area or sector such as health, education, and defense or the government "to which the budget allocates substantial resources."

Analysis of Effects on Different Population Groups

This analysis has two types:

1. **Analysis on the effects of spending proposals on different income groups-** This might include an examination of the ratio of total government spending on programs and projects that assist those at the poverty level.

2. **Analysis on the effects of the government's budget based on a group's characteristics other than income-** This includes effects of the budget on the elderly, or on ethnic/ racial groups.

- Budget and Economic Social Rights– It focuses on economic and social rights issues. This type of budget analysis can be used to promote certain rights and advocacies since the achievement of these rights can depend directly on budgetary decisions (Shapiro 2001).

- Revenue Analysis- Revenue analysis has three major aspects.
 - The first looks at the distributional effects of the tax system. It requires an understanding of the different revenue sources and the details of how taxes are imposed.

➤ The second links expenditure and revenue analysis, which provides “a realistic assessment of revenue trends under a tax proposal and compare it to a projection of expenditures in order to determine if the mixture can be sustained” (Shapiro 2001, p. 56).

➤ The third aspect relates to compliance and administration. It assesses tax administration and other related issues such as tax gap, tax system, among others.

- **General Economic Analysis-** This includes the examination of the fiscal and economic assumptions and effects on the budget. The analysis looks into the impact of the budget on the government's annual deficit and national debt, as well as the budget's expected effects on economic outcomes such as inflation, growth, and employment (Shapiro 2001).

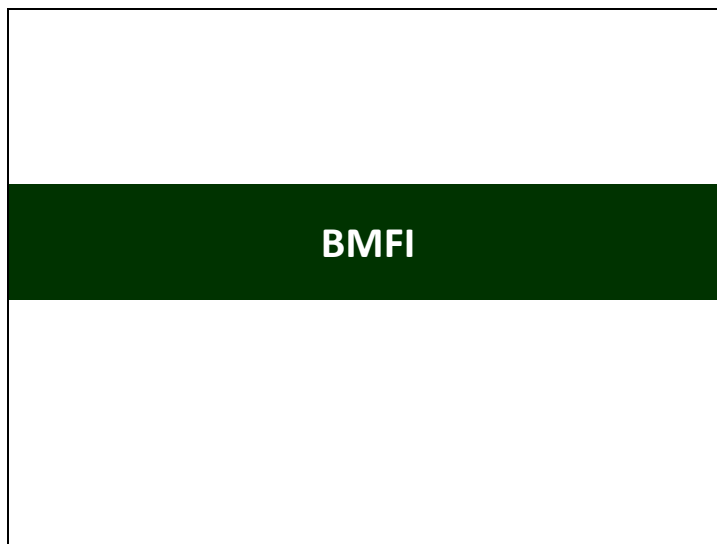
Applied Budget Work of BMFI and CCAGG

Applied Budget Work

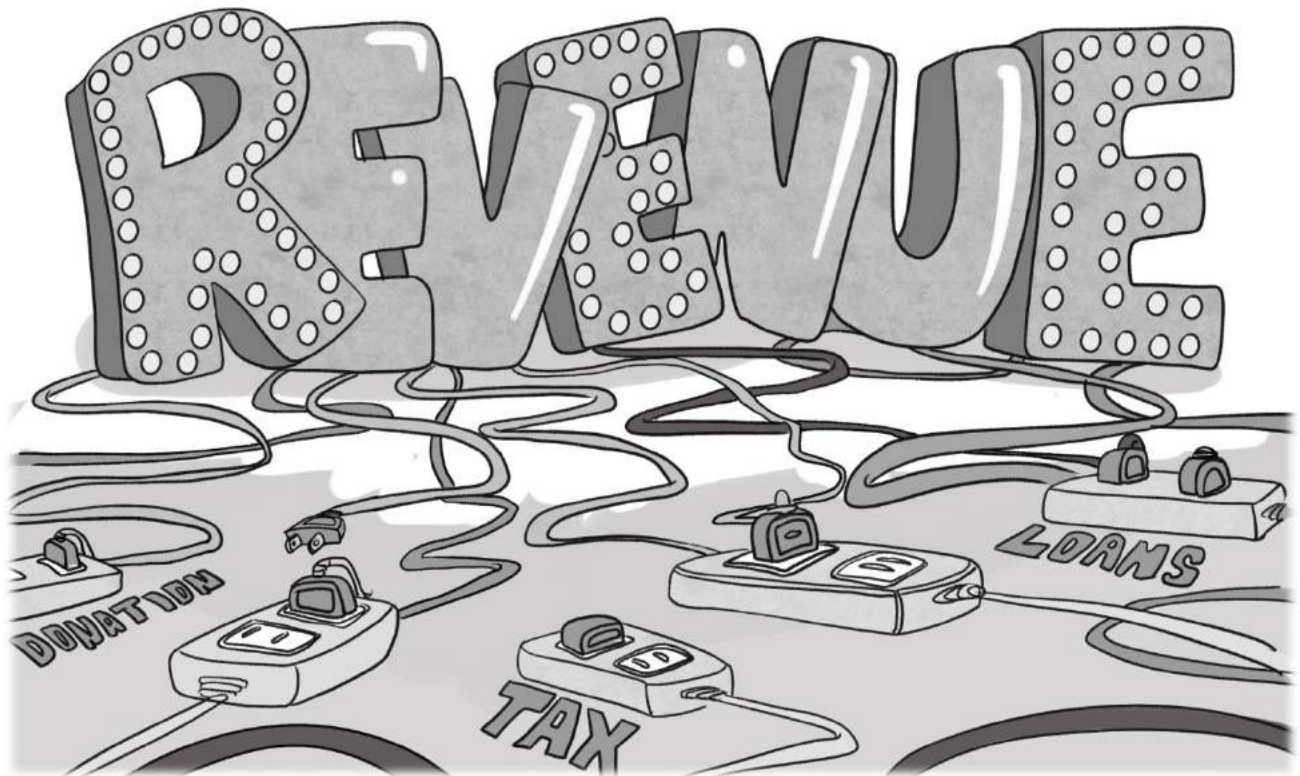
BMFI and CCAGG

CCAGG				
Budget Stages	Engagement	Capacity Needs	Tools	Results/ Lessons
1. Preparation	>Participation in PLDC deliberation on prioritization of development projects >Lobbying approach through resolution submitted to Provincial Government >Training on local legislation (PO leaders and <i>Barangay</i> officials) > <i>Tapatan</i> Forum	>Familiarity with local legislation process resolution	>Political mapping	>commitment to allocate budget to the Provincial Road Network

3. Execution	<ul style="list-style-type: none"> >Community-based monitoring of infrastructure projects and social services >Interviews, FGD, and community meeting 	>Project monitoring	<ul style="list-style-type: none"> >Proxy Means Indicators (used for CCT) >Interview and FGD guide >Program of work of the specific projects 	<ul style="list-style-type: none"> >Inclusion and exclusion errors in selection of CCT beneficiaries >Poorest of the poor are located in areas without road network >Importance of facilities that drive economic activities and mobility >DSWD personnel poor families who are excluded in the list of beneficiaries for possible inclusion > "Remove and replace" (infra) >Importance of community organizing work
4. Accountability	<ul style="list-style-type: none"> >SGH Validation >Access utilization of FDP Documents >Voters education (performance audit tool) 	>NSTP students trained on score cards	>Score Card based on COA report	>Importance of institutionalization of partnership with NSTP of Divine Word College through integration into NSTP courses



Budget Stages	Engagement	Capacity Needs	Tools	Results/ Lessons
1. Preparation	<ul style="list-style-type: none"> >Using peace and development lens in the engagement (e.g., analyzing resource and human relations conflicts) 	<ul style="list-style-type: none"> >Public Financial Analysis (documents, processes) >LGU-funded capacity building of CSOs 	<ul style="list-style-type: none"> >Budget Tracking template: <ul style="list-style-type: none"> a) quality of spending b) compliance c) assessment-planning 	<ul style="list-style-type: none"> >Budget Call Guidelines (Caguait) include CSO participation in the budget preparation activities >Readiness of CSO who attended the training last November >Caguait- BUB engagement >Importance of 'confidence building' activities with partner local governments >Importance of capacity building >formed a special group of CSOs to monitor the budget execution (the group is under the LDC); monitored the PCF in partnership with DOF >Institutionalization (Caguait): people's participation in budget process is now part of the criteria in the selection of "best <i>barangay</i>" awardee >Annual Accountability Reporting (Aleosan): MDC asks the different departments to report on the status of project implementation >LGU-funded (Caguait) capacity building of CSOs- Project Monitoring >Enactment as the most challenging phase due to limited role of CSOs in the deliberation process
2. Enactment	<ul style="list-style-type: none"> >MOU or MOA with the LGUs >"Journeying Together" >Partner-LG (municipal and <i>barangay</i>) 			
3. Execution	<ul style="list-style-type: none"> >Budget Tracking for Transparent and Accountable Governance (BTAG- City and Provincial Level) cutting across the four budget phases 			
4. Accountability	<ul style="list-style-type: none"> >Feedback session with Finance Committee >Policy dialogue >SGH validation as part of BTAG >Recognized CSOs can be part of the a special group of CSOs which monitor budget execution >Assessment-planning sessions (quarterly and annual) with partner NGOs and LGUs (municipal and <i>barangay</i> levels)- Focus on engagement lessons (strengths, weaknesses, challenges, etc.) 			



MODULE 4

REVENUE SOURCES

Introduction

LGUs have several external sources of income ranging from the support of the national government, donations from organizations, to loans from credit institutions. Besides, the 1987 Constitution enables the local governments to collect taxes, fees and charges. Section 5, Article X provides that “Each local government unit shall have the power to create sources of revenue and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy.”

This module orients the CSO leaders on LGUs’ revenue sources. It particularly aims to enable the participants to:

- identify the resource inflows into the local government from various sources;
- explain the policies governing the sourcing of local funds;
- discuss the possible venues for CSO engagement in local revenue generation.



Duration: Three hours and 30 minutes



Materials

1. Laptop
2. LCD projector
3. White screen
4. White board
5. Metacards
6. Marker
7. Masking tape
8. Manila papers
9. List of priority development projects



Activity 1: Budget Pie



Duration: 45 minutes



Materials:

1. Full Disclosure Policy documents or FDP from the different municipalities
2. Manila paper
3. Markers



Process:

1. The facilitator will ask the participants to group themselves based on their area of origin.
2. The facilitator will post the full disclosure documents of the participants' local governments.
3. The facilitator will ask each group to come up with a budget pie based on their municipality's local income as reflected in the available FDP documents.³ Each pie should indicate the sources of income with the corresponding percentage share. The facilitator will demonstrate an example of producing a budget pie using the FDP documents.
4. After coming up with the budget pie, the members of each group will discuss their insights on the overall budget and its sources.
5. After the small group discussion, the representative of each team will present the budget pie to the plenary. S/he will also summarize the group's insights.



Inputs on Local Revenue Sources

Important Points:

(See suggested Powerpoint presentation below)

1. LGUs have several external sources of income, ranging from the support of the national government, donations from organizations, to loans from other credit institutions. These

³ The facilitator has to remind all the groups to document the difficulties they have encountered in examining the FDP documents. This will be discussed further in the session on the FDP.

sources are a) internal revenue allotment or IRA, b) share from the utilization of national wealth, c) grants and donations, and d) domestic loans and credit financing schemes.

2. IRA refers to the share of local governments in the collection of taxes imposed by the national government. Section 6, Art. VI of the Philippine Constitution provides that local governments are entitled to 40 percent of the internal revenue taxes. These include the income tax, value added tax (VAT) and excise taxes. The IRA transfers resources to local governments to help them finance the expenditure responsibilities that have been devolved to them, such as primary health care, among others. IRA is in the form of grant or allotment from the national government.
3. LGUs have an equitable share from the proceeds derived from the utilization and development of national wealth within their respective areas. Local governments are entitled to 40 percent of the National Government's gross collection in the preceding fiscal year from mining taxes, royalties, forestry and fishery charges, and such other taxes, fees, or charges – including related surcharges, interests, or fines – from their share in any co-production, joint venture, or production-sharing agreement in the utilization and development of the national wealth within their territorial jurisdiction.
4. LGUs may secure financial grants or donations from local and foreign assistance agencies. Other forms of grants may be fund allocation from legislators (senators or congressmen) or special projects from the President or other national agencies.
5. LGUs may contract loans and other forms of indebtedness from government or private banks and lending institutions. The provisions allowing LGUs to tap nontraditional revenue sources for local governments are an innovative feature of LGC 1991. LGUs may utilize credit financing, build-operate-transfer (BOT) schemes, bond flotations, and other investment strategies to enable them to finance local development programs and projects.
6. The 1987 Constitution enables the LGUs to collect taxes, fees and charges. Section 5, Article X provides that "Each local government unit shall have the power to create sources of revenue and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to local governments."

- *Real Property Taxes (RPT)*

The RPT applies to all forms of real property such as land, building, improvements, and machinery. Exemption is given to real properties owned by government, charitable institutions, churches, cooperatives, and those that are used in the supply of water and electric power. Equipment for pollution control and environmental protection is not subject to tax (Guevara, undated).

- *Local Business Taxes*

These are taxes imposed on people engaged in business. As per RA 7160, sec. 131, *“Business” means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.*

Suggested Presentations

**Local Revenue Sources
and Public Finance**

*Some parts are adapted from Redento Recio's presentation
last January 24, 2012 in a course for Development Finance*

**What is public finance and why should it
concern you?**

- ▶ Local Public Finance (LPF) refers to the conduct and management of financial affairs, transactions, and operations of provinces, cities, municipalities, and *barangays*.

3 Basic Things about LPF

- ▶ First, the generation of resources and revenues, primarily through taxes and transfer of grants from national government
- ▶ Second, the allocation and utilization of such resources and revenues
- ▶ Third, the management and control over revenue generation and resource utilization

Scope of LPF

1. Revenue Generation
 - ▶ All aspects of local taxation
 - ▶ Loan and its management
 - ▶ Operation of public enterprises
 - ▶ Revenue enhancement measures

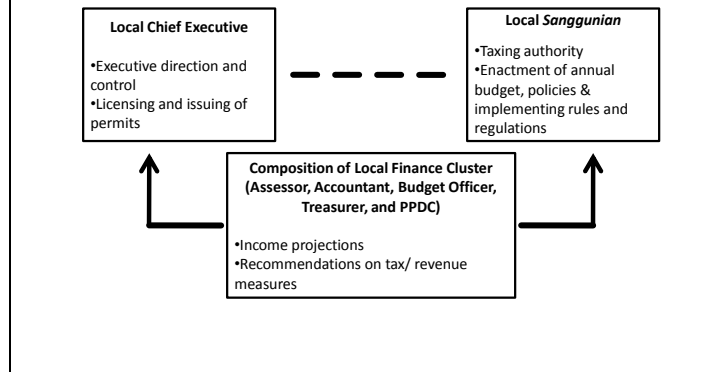
Scope of LPF

2. Revenue and planning, forecasting, and accounting
 - ▶ Revenue allocation and utilization
 - ▶ Synchronized planning and budgeting system processes
 - ▶ Accounting and auditing of expenditures

Scope of LPF

- 3. Other aspects
 - ▶ Property and supply management
 - ▶ Internal control in all fiscal functions
 - ▶ Organization
 - ▶ Computerization of systems related to public finance

Figure 1. Summary of Functions of Local Officials in Local Public Finance



Where does the money come from?

The external sources of local government revenues

Module 5

Important points:

- a. LGUs have several external sources of income ranging from the support of the national government, donation from organizations, to loans from other credit institutions.

These sources are:

1. internal revenue allotment or IRA
2. share from the utilization of national wealth,
3. grants and donations, and
4. domestic loans and credit financing schemes

Internal Revenue Allotment (IRA)

- b. IRA refers to the share of local governments in the collection of taxes imposed by the national government. Section 6, Art. VI of the Philippine Constitution provides that local governments are entitled to 40% of the internal revenue taxes. These include the income tax, value added tax (VAT) and excise taxes.

The IRA transfers resources to local governments to help them finance the expenditure responsibilities that have been devolved to them, such as primary health care, among others. IRA is in the form of a grant or allotment from the national government.

Share from the Utilization of National Wealth

- c. LGUs have an equitable share from the proceeds derived from the utilization and development of national wealth within their respective areas.

Local governments are entitled to 40% of the National Government's gross collection in the preceding fiscal year from mining taxes, royalties, forestry and fishery charges, and such other taxes, fees, or charges – including related surcharges, interests, or fines – from their share in any co-production, joint venture, or production-sharing agreement in the utilization and development of the national wealth within their territorial jurisdiction.

Grants and Donations

- d. LGUs may secure financial grants or donations from local and foreign assistance agencies. Other forms of grants may be fund allocation from legislators (Senators or Congressmen) or special projects from the President or other national agencies.

Domestic Loans and Credit-financing Schemes

- e. LGUs may contract loans and other forms of indebtedness from the government or private banks and lending institutions. The provisions allowing LGUs to tap nontraditional revenue sources for local governments are an innovative feature of LGC 1991.

LGUs may utilize credit financing, build-operate-transfer (BOT) schemes, bond flotations, and other investment strategies to enable them to finance local development programs and projects.

What Enables the LGUs to Collect Taxes, Fees and Charges?

- f. The 1987 Constitution enables the LGUs to collect taxes, fees and charges.
 - Section 5, Article X provides that
“Each local government unit shall have the power to create sources of revenue and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to local governments.”

Local Taxes

1. Prepare Local Revenue Generation Plan
2. Conduct public consultations on revenue measures
3. Update Local Tax Code
4. Computerize Tax Administration and Financial Management System
5. Improve taxpayer services and make it easier for taxpayers to pay; establish customer-friendly offices or one-stop shops for securing business permit applications
6. Provide incentives to tax collectors

Real Property Taxes

The province or city or municipality within the Metropolitan Manila area shall fix a uniform rate of basic real property tax.

Local Business Taxes

1. Conduct business tax mapping – inventory of business establishments – and tie up with the records and tax maps of the Assessor’s Office
2. Use presumptive income levels in determining gross receipts of business establishments to calculate establishments’ business tax liabilities

Mandatory Budgeting Parameters of LGUs

10 pointers based on the *Sanggunian* Tasks and Responsibilities Checklist (2007)

1. **Total appropriations shall not exceed the estimates of income**
2. Full provision shall be made for all contractual and statutory obligations of the LGU.

3. **Debt servicing** shall not exceed 20% of the regular income of the LGU
4. **Aid to *Barangays*** shall not be less than One Thousand Pesos (PhP1,000.00) per *barangay*
5. **Calamity Fund** shall be 5% of the estimated revenue from regular sources

6. **Development Fund** shall be at least 20% of the LGU's Annual Internal Revenue Allotment and shall be appropriated for **development projects**.
7. **Personal Services** shall not exceed 45% for 1st to 3^d class LGU, and 55% for 4th to 6th class LGU.
8. **Discretionary** purposes shall not exceed 2% of the actual receipts derived from basic real property tax.

9. **Intelligence or confidential undertakings** shall not exceed 30% of the total annual amount allocated for peace and order efforts or 3% of the annual appropriations, whichever is lower (DILG MC No. 99-65. S. 199, as amended).

10. Allocation for the strengthening of the **Local Council for the Protection of Children** shall be 1% of the Internal Revenue Allotment of the LGU (RA 9344, 2006, Juvenile Justice and Welfare Act).



MODULE 5

**CONCURRENT SESSIONS ON LOCAL DEVELOPMENT
COUNCILS AND THE FULL DISCLOSURE POLICY**

Introduction

This module is meant to provide basic understanding of the LDC and FDP documents. At the end of this section, each participant is expected to:

- explain the basic concepts and processes relevant to CSO participation in the LDCs;
- discuss the importance of CSO agenda building to LDC engagement;
- identify specific steps of CSO agenda building;
- explain how the FDP documents can be used in actual budget engagement;
- identify and discuss the difficulties encountered in using FDP documents.

Note: It is important that participants have already chosen their preferred topic before the concurrent sessions. During the training orientation, it should be announced that each participant has to choose one topic from the following: 1) Functions and Composition of LDCs, Meaningful Participation of CSOs in LDCs, and Agenda Building; and 2) FDP. Each session should have at least ten (10) members.



Duration: 1 hour and 30 minutes



Process:

1. The facilitator will announce the venue of the two concurrent sessions. S/he will instruct the participants to proceed to the assigned area/room for their session.
2. Each session group will have an assigned/invited resource person experienced and knowledgeable on the topic to be discussed.
3. The simultaneous discussions will run for one hour.
4. After the discussions, the participants will be invited to go back to the plenary room where the next session will begin.

Session on Functions and Composition of LDCs, Meaningful Participation of CSOs in LDCs, and Agenda Building



Activity: Panel Discussion



Process:

1. The facilitator will inform the group that two speakers will share their experiences in LDC engagement. The first speaker will discuss the agenda-building process based on the experience of the La Liga Policy Institute (La Liga). The second speaker will dwell on Balay Mindanaw Foundation Inc. or BMFI's LDC engagement through its Budget Tracking for Transparent Accountable Governance (BTTAG) in Mindanao Project. For detailed information on La Liga's agenda building activities and BMFI's LDC engagement experience, please refer to Annex 4.2 - CSO Budget Engagement Matrix.
2. Each presenter will have 15 minutes to discuss the assigned case.
3. After the sharing, the facilitator will invite the participants to share their questions and insights on the presented cases.
4. After 15 minutes, the facilitator will call on the third speaker who will discuss the functions and composition of the LDCs (see supplementary resource materials below - presentations on LDC and FDP).



Activity: Group Analysis of Full Disclosure Policy Documents



Duration: 1 hour and 30 minutes



Materials

1. Budget pie (the groups will use the pie charts produced in the previous activity on Revenue Sources)
2. Paper
3. Pen
4. Notes on the challenges faced in coming up with the budget pie



Process:

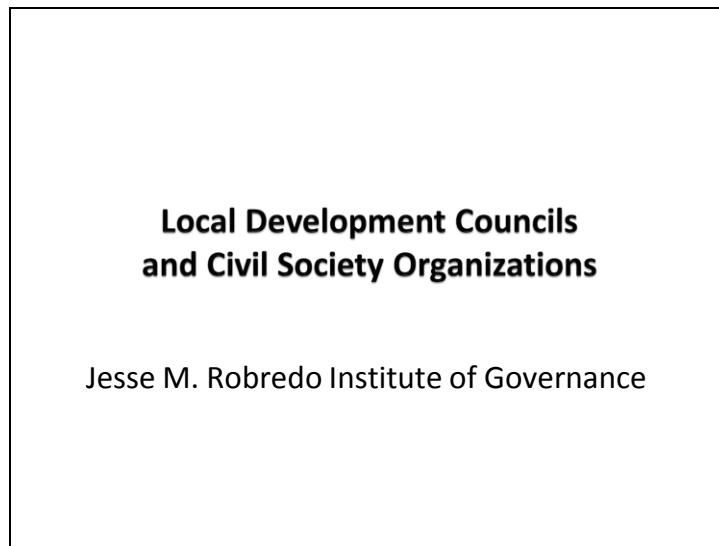
1. The facilitator will ask everyone to join their respective groups during the budget pie exercise.
2. The facilitator will instruct everyone to once again refer to the notes on the challenges and issues they have faced in coming up with a budget pie.
3. The groups will select a reporter to discuss their answers later on, and a recorder to write down their outputs on a Manila paper/ cartolina. After 15 minutes, the facilitator will call on the reporter to discuss their outputs.
4. After all the groups have been called, the facilitator will ask if there are any additional insights.
5. If there are none, the facilitator will summarize the main ideas as the starting point for the input on Full Disclosure Policy (refer to Annex 3 for sample FDP documents).

Inputs

1. The Seal of Good Housekeeping is an incentive given to LGUs that passed all the criteria in maintaining good governance.
2. Part of the criteria for this incentive is the compliance with the Full Disclosure Policy. This policy mandates all LGUs to post all 15 documents that contain the budget transactions. This should be done within 30 days from end of each fiscal year in at least three (3) accessible and conspicuous places in the LGU.
3. The CCAGG uses scorecards to monitor the performance of an LGU, to determine if it should be granted the award of Seal Good Housekeeping (Refer to Annex 6).

Suggested Presentations

Local Development Councils



Outline of the Presentation

- **Local Development Council**
- **Local Special Bodies**
 - Roles and Responsibilities
 - Composition
- **Other Venues for Participation**
 - LSR
 - Recall, Initiative and Referendum
 - BARC and PARCCOM
 - FARMC
- **Experiences and Issues**

Local Development Council

- Tasked to initiate and propose a comprehensive multi-sectoral five-year development plan to be approved by the *Sanggunian*;
- formulate public investment programs and incentives to promote inflow of investments;
- coordinate, monitor, and evaluate the implementation of development programs and projects

Composition of LDCs (LGC Sec. 107)

- The **barangay** development council shall be headed by the *punong barangay* and shall be composed of the following members:
 - Members of the *Sangguniang Barangay*;
 - Representatives of nongovernmental organizations operating in the *barangay*, who shall constitute not less than one fourth (1/4) of the members of the fully organized council;
 - A representative of the congressman.

Composition of LDCs (LGC Sec. 107)

- The **city or municipal** development council shall be headed by the mayor and shall be composed of the following members:
 - All *punong barangays* in the city or municipality;
 - The chairman of the committee on appropriations of the *Sangguniang Panlungsod* or *Sangguniang Bayan* concerned;

Composition of LDCs (LGC Sec. 107)

- The **city or municipal** development council shall be headed by the mayor and shall be composed of the following members:
 - The congressman or his representative; and
 - Representatives of nongovernmental organizations operating in the city or municipality, as the case may be, who shall constitute not less than one-fourth (1/4) of the members of the fully organized council.

Composition of LDCs (LGC Sec. 107)

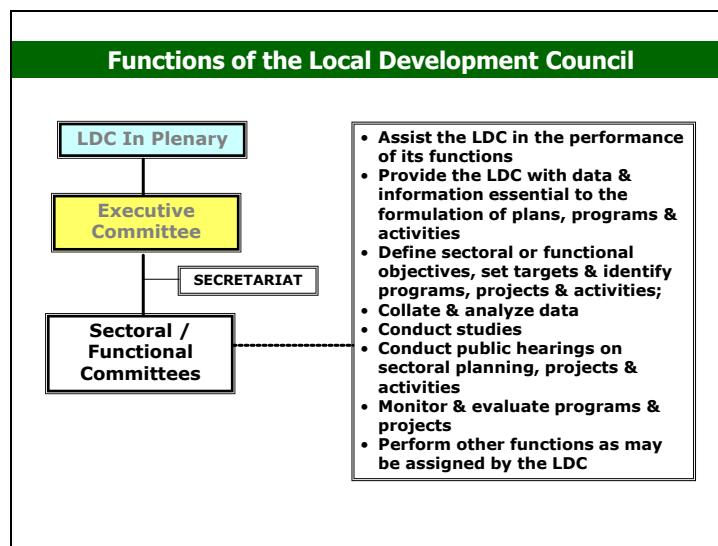
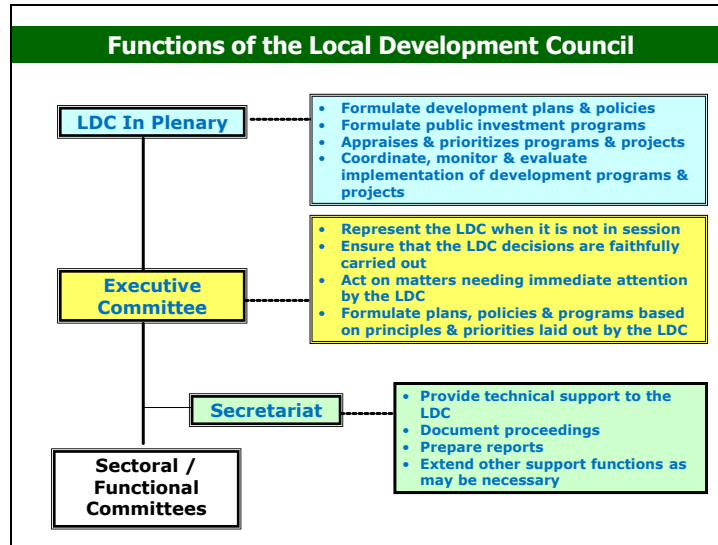
- The **Provincial Development Council** shall be headed by the governor and shall be composed of the following members:
 - All mayors of component cities and municipalities;
 - The chairman of the Committee on Appropriations of the *Sangguniang Panlalawigan*;

Composition of LDCs (LGC Sec. 107)

- The **Provincial Development Council** shall be headed by the governor and shall be composed of the following members:
 - The congressman or his representative; and
 - Representatives of nongovernmental organizations operating in the province, who shall constitute not less than one-fourth (1/4) of the members of the fully organized council.

Representation of NGOs in the LDCs (LGC Sec. 108)

- Within a period of sixty (60) days from the start of organization of local development councils, the nongovernmental organizations shall choose from among themselves their representatives to said councils. The local *sanggunian* concerned shall accredit nongovernmental organizations subject to such criteria as may be provided by law.



Local Special Bodies (LSBs)

- Tasked by the LGC to formulate policy recommendations and propose measures that will guide the *Sanggunian* in enacting laws and steer, to an extent, the politico-administrative structures of local governments (LGC Sec. 447, 458)

Local Special Bodies (LSBs)

- It includes the following :
 - **Local Health Board**. Proposes budgetary allocations for health programs to the *Sanggunian*, serves as advisory committee, and sets technical and administrative standards (Sec. 102-105)

Local Special Bodies (2)

- ***Peace and Order Council.*** Assesses peace and order situation, formulates, monitors, and implements plans and programs to improve peace and order and public safety (Sec. 116)
- ***Local School Board.*** Serves as advisory committee on educational matters, determines supplemental budget for maintenance of schools, and authorizes disbursement of such budget (Sec. 98-101)

Local Special Bodies (3)

- ***Composition :***
 - Local Chief Executive as Chairman
 - Division Superintendent/ District Supervisor of schools as co-chairman
 - Chairman of the Education Committee of the *Sanggunian*
 - Local treasurer
 - Representative of the "*Pederasyon ng mga Sangguniang Kabataan*"
 - Duly elected president of the federation of parents-teachers associations

Local Special Bodies (4)

- **Composition :**

- Duly elected representative of the teachers' organizations
- Duly elected representative of the non-academic personnel of public schools in the LGU

Local Special Bodies (5)

- **Local Pre-qualification, Bids and Awards Committee (PBAC).** Deciding authority on bids and awards for local infrastructure projects.

- **Composition:**

- The governor or the city or municipal mayor shall act as the chairman with the following as members:
 - Chairman of the appropriations committee of the *sanggunian* concerned;

Composition of Local PBAC

- A representative of the minority party in the *sanggunian* concerned, if any, or if there be none, one (1) chosen by said *sanggunian* from among its members;
- The local treasurer;
- Two (2) representatives of nongovernmental organizations that are represented in the local development council concerned, to be chosen by the organizations themselves; and,
- Any practicing certified public accountant from the private sector, to be designated by the local chapter of the Philippine Institute of Certified Public Accountants, if any.

Other Venues of Participation

- **Local Sectoral Representation** LGC 446, 457, and 467 provide for local sectoral representation in the local legislative councils. Three reserved seats for women, agricultural workers, and one from the other sectors as determined by the local *sanggunian*.
- **Mandatory Public Hearings**
 - Enactment of tax ordinance (Sec. 187)
 - Reclassification of agri lands (Sec. 20)
 - Transfer of public facilities : market, terminal (Sec. 11 c)
 - Closure of local roads, alleys, parks, and squares (IRR Article 44)

Other Venues of Participation

- **Recall.** Provides for immediate accountability of elective local officials whose tenure may be terminated by popular vote under a special recall election. Can be initiated by at least 25% of registered voters through a petition to the COMELEC
- **Initiative and Referendum.** People can directly propose and enact laws. This is a remedial measure against unresponsive local legislature.

Non-LGC Mandated Venues for Participation

- BARC / PARCCOM
- FARMC - Fisheries and Aquatic Resource Management Council

Experiences and Issues

- **LSBs**
 - Representatives were appointed and selected by LCEs
 - Low functionality
 - Capability of NGOs
 - Participation is often token
- **LDCs**
 - LGU resistance to NGOs
 - NGO resistance to work with LGUs
 - Absence of accountability
 - LDC is too large and unwieldy

Experiences and Issues

- **Recall**
 - Process is too unwieldy and tedious
 - High requirement of 25% of voters
- **Initiative and Referendum**
 - Procedures are cumbersome
 - Initiatives are taken in the name of, but not genuinely, by the people, NGOs, and POs
 - Minimum 3% per *barangay* might not add up to the 10% per municipality requirement
 - POs/NGOs need to deal with rigors of legal and electoral process

Full Disclosure Policy

Full Disclosure Policy

(Adapted from DILG's document on Full Disclosure Policy)

Background and Summary

- Full Disclosure Policy as per DILG, is “government’s policy that requires certain local officials of provinces, cities and municipalities to fully disclose particular transactions of the LGU to keep their constituents informed of how the LGU budget is managed, disbursed, and used.”

❑ Full Disclosure is important because of the following reasons:

- promotes honest, transparent, and orderly management of public funds
- helps minimize, if not totally prevent corruption and misuse of public funds
- increases the people's awareness of the available public funds and the allocated amount for development projects in their localities

Laws that Define Full Disclosure Policy

The Local Government Code requires,

“... posting within 30 days from end of each fiscal year in at least three publicly accessible and conspicuous places in the local government unit, a summary of all revenues collected and funds received, including the appropriations and disbursements of such funds during the preceding fiscal year (Section 352).”

The Government Procurement Reform Act states that,

“... posting of the Invitation to Bid, Notice to Proceed, and Approved Contract in procuring entity’s premises, in newspapers of general circulation, the Philippine Government Electronic Procurement System (PhilGEPS), and the website of the procuring entity (RA 9184).”

□ Section 90 of Republic Act No. 10147 (General Appropriation Act) FY2011, re, "Use and Disbursement of Internal Revenue Allotment of LGUs states that,

"...Strict compliance with Sections 288 and 354 of RA No. 7160 and DILG Memorandum Circular No. 2010-83, entitled "Full Disclosure of Local Finances, and Bids and Public Offering", is hereby mandated:

Provided, that in addition to the publication or posting requirement under Section 352 of RA No. 7160 in three (3) publicly accessible and conspicuous places in the local government unit, the LGUs shall also post the detailed information on the use and disbursement, and status of programs and projects in the LGUs websites. Failure to comply with these requirements shall subject the responsible officials to disciplinary actions in accordance with existing laws."

- ❑ Commission on Audit Internal Memorandum, dated October 8, 2010, enjoining concerned COA officials and auditors to monitor management's compliance to DILG Memorandum Circular 2010-83, and any deviation there from or non-compliance therewith shall be a subject of an Audit Observation Memorandum, and eventually forms part of the Annual Audit Report or Management Letter, if necessary.

The following documents are to be disclosed:

1. Annual Budget of the current calendar year
2. Quarterly Statement of Cash Flows
3. Statement of Receipts and Expenditures of the previous calendar year
4. Trust Fund (PDAF) Utilization
5. Special Education Fund (SEF) Utilization
6. 20% Component of the Internal revenue Allotment (IRA) Utilization
7. Gender and Development Fund Utilization

The following documents are to be disclosed:

8. Statement of Debt Services
9. Annual Procurement Plan or Procurement List
10. Items to Bid
11. Bid Results on Civil Works, Goods and Services
12. Abstract of Bids as Calculated
13. SEF Income & Expenditures Estimates
14. Supplementary procurement plan, if any
15. Frequency of posting

These shall be posted on the dates hereunder prescribed:

Type of Report	Period of Posting
A. Annual	
1. Annual Budget Report	On or before January 15 of each year or not later than 15 days after approval of the Local <i>Sanggunian</i>
2. Annual Procurement Plan or Procurement List	On or before January 31 of each year
3. SEF Income and Expenditure Estimates	One (1) week after the approval by the Local School Board of the SEF income and Expenditure Annual Report
4. Statement of Debt Service	One (1) week after the approval of the Local Chief Executive (LCE) of the Statement of Debt Service Annual Report
5. Annual GAD Accomplishment Report	Not later than the end of January of the ensuing year
6. Statement of Receipts and Expenditures	One (1) week after approval of the Local Chief Executive of the Statement of receipts and Expenditures Annual Report

B. Quarterly	
1. Quarterly Statement of Cash Flows	Within 10 days after the end of every quarter
2. Items to be Bid	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly
3. Report of SEF Utilization	One (1) week after the end of each quarter
4. Trust Fund (PDAF) Utilization	One (1) week after the end of each quarter
5. Bid Results on Civil Works and Goods and Services	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly
6. Abstract of Bids as Calculated	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly
7. 20% Component of the IRA utilization	One (1) week after the end of each year
C. Monthly	
1. Supplemental Procurement Plan	Not later than 15 days after approval by the Head of Procuring Unit
<small>Source: DILG MC 2011-08 dated January 13, 2011</small>	

Penalties for non-compliance:

- Failure to comply with the FDP may subject concerned local officials to suspension or removal from office on the ground of gross negligence or dereliction of duty in accordance with Section 60 of the Local Government Code.

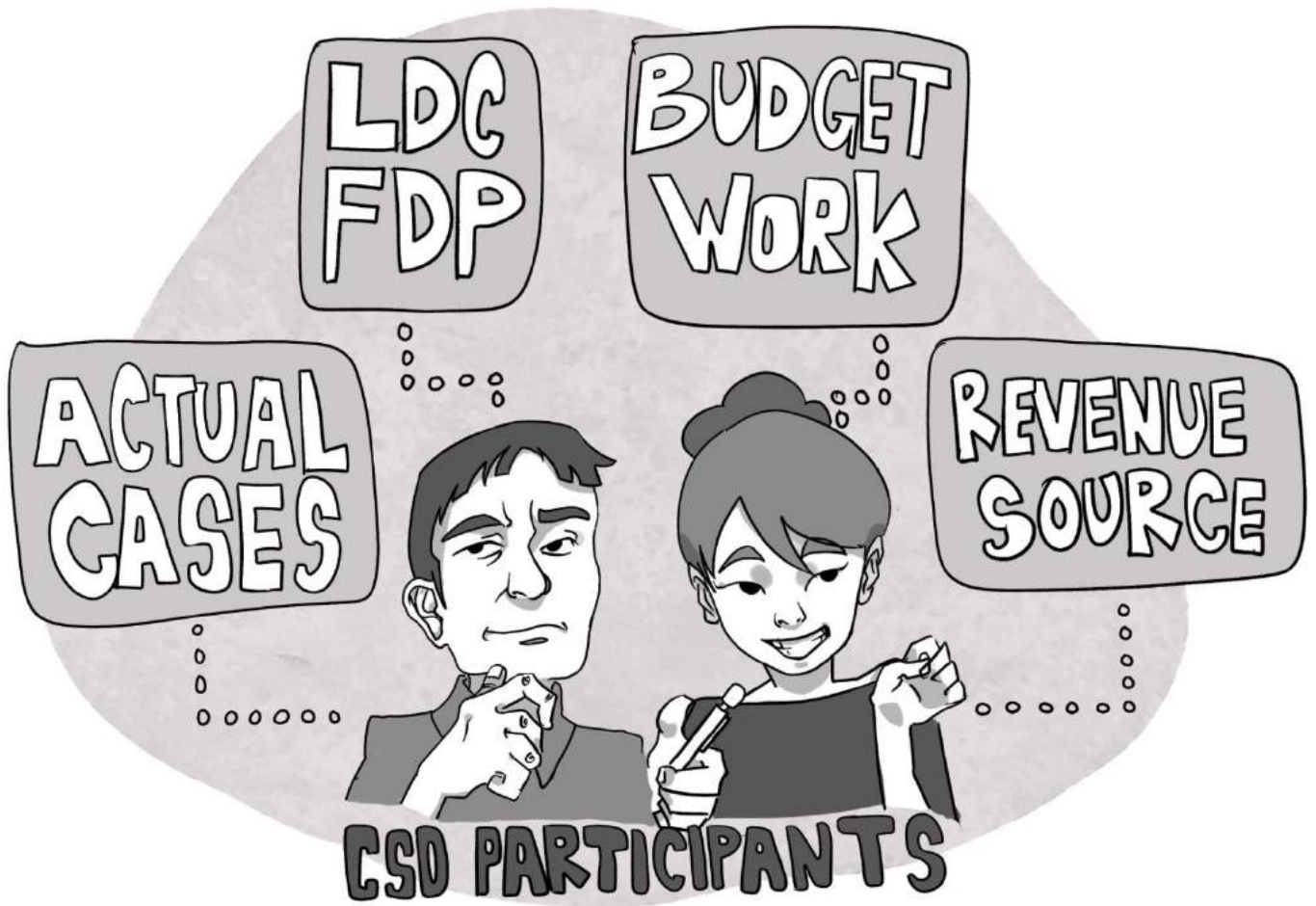
The role of the DILG:

It is the responsibility of DILG to:

- ✓ Help the government ensure maximum compliance to the FDP
- ✓ Guide those concerned on the proper FDP procedures and processes
- ✓ Recommend sanctions against non-complying officials
- ✓ Implement a reward and recognition system for complying officials through its Performance Challenge Fund (PCF) and Seal of Good Housekeeping Awards

 Citizen participation in Full Disclosure Policy as per DILG:

- As a stakeholder in this government policy, you can help your LGU in decision-making for development projects in your localities. As a vigilant constituent, you can serve as a watchdog against graft and corruption and help minimize, if not totally prevent misuse of public funds.



MODULE 6

BUDGET WORK PLAN/ROAD MAP

Introduction

This module provides the participants with an opportunity to apply the lessons they have learned from the previous modules. They will design their local budget work plans through a planning workshop. While the expected outputs are formulated in broad strokes, it is expected that the participants will consider context-specific factors in identifying budget work initiatives they wish to pursue in the coming year.

At the end of the module, each participant is expected to present an organizational budget work plan based on their organizational capacity and the political contexts in their respective areas.



Activity: Planning Workshop



Duration: Three hours and 30 minutes



Materials

1. LCD projector
2. Powerpoint on the Road Map Template



Process

1. The facilitator will explain that the objective of the workshop is to apply the lessons they have learned from the previous modules by coming up with a budget work plan or a road map. S/he has to remind everyone that the plan should take into consideration the local

contexts (political, socio-economic, and organizational) of the civil society group and its locality.

2. The facilitator will divide the participants into several groups. Leaders who come from the same municipality or *barangay*, whichever is appropriate, should form one group.
3. S/he will then discuss and flash on the screen the guide questions for the workshop.
 - Based on your own contexts (local issues related to budget, past and current budget work initiatives, organizational capacities, focus sector/s, etc.), what applied budget work do you want to initiate or continue pursuing for next year?
 - Why do you want to initiate or continue pursuing that type of budget work? What do you want to achieve?
 - What would be the focus of your planned budget work?
 - What specific activities do you need to undertake as part of this budget work?
4. The planning workshop is also an opportunity for the participants to review the different budget stages and locate the planned budget engagement of their organizations. The facilitator explains how the groups will use the matrix below as a budget engagement planning tool.

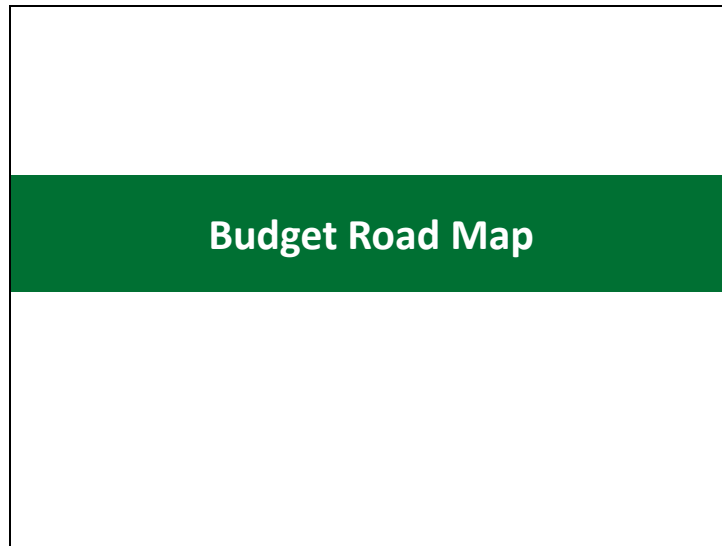
Planning/Budget Stages	Engagement Agenda	Key Activities	Documents	Tools	Office/ Officials	Time frame
Preparation						
Enactment/Authorization						
Execution						
Accountability						

(Please refer to the presentation below for a copy of the table)

5. The facilitator should remind each group that one representative of the group has to present the group's budget work roadmap.
6. After the planning workshop, the facilitator will ask everyone to prepare for the plenary sharing. Each group will be given 15 minutes to present the plan.
7. When all the groups have discussed the plans, the facilitator will summarize the highlights of all the roadmaps. S/he will then call on another member of the training team to synthesize the three-day training activity. After the synthesis, the closing activity will follow.

Suggested Presentation

Budget Road Map



Fill in the boxes

Planning/Budget Stages	Engagement Agenda	Key Activities	Capacity Needs	Documents/ Tools	Office/ Officials
1. Preparation					
2. Enactment					
3. Execution					
4. Accountability					



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Annex 1

CCAGG

The Concerned Citizens of Abra for Good Governance (CCAGG) is a non-governmental organization that monitors government projects in the Abra region of the northern Philippines.

CCAGG was formed in 1986 when new opportunities were created for civil society organizations to participate in development programs by President Corazon Aquino. Under the new community participation policy, CCAGG members signed a memorandum of understanding with the National Economic Development Authority (NEDA) and received training from the agency in project monitoring. CCAGG members used the local media (radio, newspapers) and organized community meetings to inform residents about public infrastructure projects.

Excerpt from United Nations Public Administration Network's official website. URL: <http://unpan1.un.org/intradoc/groups/public/documents/un/unpan024548.pdf>

The case that started it all

In 1987, the CCAGG did the unthinkable: It exposed the long-running practice by public works officials of declaring projects completed even if they were not. The CCAGG unearthed such a case when the provincial office of the Department of Public Works and Highways (DPWH), took out an advertisement in a regional newspaper claiming it finished 20 road projects, even though some were still under construction.

CCAGG members had just undergone a training given by the NEDA, as a prelude to a nationwide campaign to monitor infrastructure projects. The government of then-President Corazon Aquino was new, and it was taking the idea of “people empowerment” seriously, relying on grassroots organizations for assistance in good governance. A tangible way of doing this was through infrastructure project monitoring.

CCAGG put its training to the test when, in March 1987, it asked the DPWH Central Office to “send someone who could not be bribed” to verify the claims made in the advertisement in the *Norluzonian Courier*. At that time, the DPWH office sent a team to investigate, which returned to Manila with a list of findings validating CCAGG's initial report. In a letter to CCAGG, DPWH officials acknowledged that, among other issues, “projects were certified as 100 percent complete although construction was ongoing.” The team also found that “except for Soot Bridge, all road projects were found to have no approved plans and specifications and programs

of work, and the estimates were approved without the required detailed engineering in violation of rules and regulations.”

Then-DPWH Secretary Vicente Jayme said, “Based on the report and recommendation of our investigating team, we have already prepared formal administrative charges against all officials/employees who appear to be involved or responsible for the abovementioned irregularities.” The administrative case, however, would drag on for various reasons. Jayme would be transferred to the Department of Finance (DOF) and two other secretaries would replace him before the matter would be resolved.

Two years later — and only after much pressure from CCAGG and people from Abra — the DPWH main office punished the Abra-DPWH personnel through suspensions and transfers. The penalties were lighter than expected — the most implicated were suspended, which was the minimum for such offenses. However, the case led to changes in the procurement system, in general, and in the DPWH, in particular. The case became a triumph for good government at the local level, and CCAGG’s style of fighting corruption became a model emulated by other civil society organizations (CSOs).

On 15 February 1988, just two years after the group was founded, CCAGG was chosen “Outstanding NGO in Region I for Community Service.” CCAGG members travelled to Manila to receive the Plaque of Appreciation, handed to them by no less than President Cory Aquino herself.

Looking back, one of the DPWH engineers implicated in the case defended his involvement, insisting most of the projects were nearly completed. Besides, said the engineer who declined to be named, the projects had to be declared completed “because at that time, it was almost end of the year, and if I wasn’t going to do that (certify projects as completed), the money would revert to the treasury,” he said.

Infrastructure projects can be delayed for a variety of reasons. Although they are supposed to follow a Program of Work (POW) that details the cost estimates, materials, and standards, many projects deviate from the POW. A study on corruption by Eric Batalla, a professor from the De la Salle University in Manila, found that road project POWs sometimes are not based on actual onsite information and, therefore, do not match the situation on the ground. “Surveys are not conducted to determine the quantity of materials that will be needed. Instead, only estimates are provided. In many instances, the Program of Work itself is deficient,” Batalla said.

And then there is the actual budget to implement the project, which is sometimes reduced by up to half after commissions and kickbacks are deducted, with a long list of officials getting their shares—from the auditor, the district engineers, chairman of the *barangay* or village, the mayor, governor and the member of the House of Representatives. Over the years, various officials and agencies have exposed the huge losses from corruption, among them the World Bank, the Ombudsman, lawmakers, and whistleblowers.

Although much has remained the same in Abra, much has also changed since the case of the 11 engineers. Local officials agree that the CCAGG has done much to “straighten” the DPWH and that things would have been worse without the group around.

Excerpt from Rimban, L. (October 3, 2012). CCAGG case study (rough draft). p.13.



Annex 2

Matrix of Budget Work Engagements of Select CSOs in the Philippines

Institute Politics and Governance (IPG)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
Preparation	<ol style="list-style-type: none"> 1. Getting involved in the Development Planning Process 2. Pushing for Sectoral Gender and Development (GAD) concerns. <ul style="list-style-type: none"> • This is by making sure that the budget for GAD is allocated to gender-related programs. 3. Getting involved in the participatory process. 4. Engagement in specific development projects (e.g. downloading funds from NGAs) 5. Tapping executive champions and heads of local sectoral committees/boards. 	-Familiarity with local planning dynamics and planning document formats	-Planning tools -Service level agreements	<p>-GAD budget is allocated (1%) to maternal health services, service delivery networks (referral system)</p> <p>-IPG still needs to work within the local government planning structure and processes</p> <p>-IPG still needs to identify the ‘bottomline’ of the negotiation process</p>
Execution	<ol style="list-style-type: none"> 1. IPG monitors service delivery based on the approved budget. 2. They promulgate social mobilization by identifying community counterparts, tapping untapped LGU budget and network organizations 3. They initiate constituency building with barangays and network organizations. 	-Familiarity with the process flowchart	-Process Flowchart	<p>-Wider PhilHealth coverage</p> <p>-They have realized the importance of social capital for social mobilization among partner barangays and the executive champions.</p>

Concerned Citizens of Abra for Good Government (CCAGG)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
Preparation	<ol style="list-style-type: none"> 1. CCAGG participates in the Provincial Local Development Council deliberation on prioritization of development projects 2. They lobby by submitting resolutions to the provincial government. 3. They also have training on local legislation for PO leaders and Barangay Officials. 4. They had a “Tapatan Forum” which was a form of dialogue between CCAGG, the governor and his representatives. 	-Familiarity with Local Legislation --Process Resolution	Political Mapping	-Commitment to Allocate Budget Provincial Road Network
Execution	<ol style="list-style-type: none"> 1. Community-based monitoring of infrastructure projects and social services (CCT implementation) 2. Community Mapping through Interviews, FGDs, Community Meetings 	Project Monitoring	<ul style="list-style-type: none"> -Proxy Means Indicators -Interview and Focus Group Discussion Guide -Program of Work of the Specific Projects 	<ul style="list-style-type: none"> -Inclusion and exclusion errors in the selection of CCT beneficiaries -They found out that the poorest of the poor are located in areas that have no road network. -There are DSWD personnel coming from poor families who are excluded in the list of beneficiaries. -The importance of facilities that drive economic activities and mobility -‘Remove and replace’ of infrastructures -Importance of Community Organizing work
Accountability	<ul style="list-style-type: none"> -SGH Validation with the DILG Provincial Office -Assess Utilization of FDP Documents -Voters Education (performance audit) 	NSTP Students trained on Score Card and Analysis of FDP Documents	Score Card based on COA Report	-Importance of Institutionalization of Partnership with NSTP of Divine Word College through integration into NSTP Courses

Balay Mindanaw Foundation, Inc. (BMFI)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
Preparation	<ol style="list-style-type: none"> 1. They used a peace and development lens on the budget and governance engagement (e.g. analyzing resource and human relations conflicts). 2. MOU or MOA with the LGUs 3. 'Journeying Together' Approach: -Partnership with the Local Government (municipal and barangay level) 4. Budget Tracking for Transparent and Accountable Governance (BTTAG -City and Provincial Level) cutting across the four budget phases 	-Public Finance Analysis (documents, information, processes)	Budget tracking templates: a) Quality of Spending; b) Compliance List Assessment-Planning Template	-Budget Call Guidelines (in Caguait) which include CSO participation in the budget preparation activities. -BMFI gets invited annually by the Local Government to have a seat in the LDC. These members underwent a training to enhance their capacity and enable them to engage in bottom-up budgeting. -Importance of 'confidence building' activities with partner local governments -Importance of capacity-building
Enactment	<ol style="list-style-type: none"> 5. Feed backing session with the Finance Committee 			-They have formed a Special Group of CSOs to monitor the budget execution (the group is under the LDC). They monitored the PCF in partnership with DoF.
Execution	<ol style="list-style-type: none"> 6. Policy Dialogues 7. SGH Validation as part of BTTAG -'Recognized' CSOs can be part of the validation team 			-Institutionalization (Caguait) of people's participation in the budget process is now part of the criteria in the selection of 'best barangay' awardee
Accountability	<ol style="list-style-type: none"> 8. Assessment-Planning sessions (quarterly and annual) with partner NGOs and LGUs (municipal and barangay levels) -They focus on engagement lessons (strengths, weaknesses, challenges, and others). 			-Annual Accountability Reporting (Aleosan): MDC asks the different departments to report on the status of project implementation -LGU-funded (Caguait) capacity building of CSOs specifically in project monitoring -Enactment is the most challenging phase due to limited role of CSOs in the deliberation process.

Transparency and Accountability Network (TAN)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
Preparation	Budget Analysis (DPWH): monitoring of insertions	-Leveling off meeting with DPWH Personnel -Presentation of Findings	Budget Analysis Tool	-There is cut-off between national and local road networks. -Budget is not responsive to the road needs on the ground.
Enactment	Submission of a Formal Report on Budget Analysis of the DPWH			
Execution	-Bantay Lansangan	Project Monitoring	Program of Road Work Projects	-Procurement process has become centralized -DPWH opened up the budgeting process to CSOs
Accountability				

La Liga Policy Institute (Areas involved: Dasol, Bani, Burgos, Alaminos City)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
Preparation	<ol style="list-style-type: none"> 1. Achievement of MDGs through financing 2. Learning-by-doing approach 3. Involvement of citizens in the agenda-building process up to the crafting of the Annual Investment Plan (AIP). 4. Knowledge Skills Sharing Workshops (KISAW) <ul style="list-style-type: none"> -KISAW1: Orientation on MDGs. This includes LGU officials and citizen leaders, status of LGU MDG achievement, gap identification, points for action to be included in the citizens agenda -KISAW2: Integration of Citizens Agenda into AIP. This includes LGU-Citizens Dialogue, focusing on issues such as: which sectors of the AIP (econ, social, and etc.); what specific programs (agriculture, health, and etc.); MDG Tagging- what MDG agenda are addressed?; Validation of the LDC and Sanggunian; Dialogue/Negotiation through citizen negotiators 5. La Liga is part of the Alternative Budget Initiative on Environment 6. They have a project that involves the Allocation and Utilization of DRRM Fund – Alliance of Seven (7) 7. Organizing of citizen leaders initiated by local staff of La Liga 		<ul style="list-style-type: none"> -AIP -MDGs -DRR Checklist -MOU -Monitoring Template 	<ul style="list-style-type: none"> -Recognition of Local AIPs as MDG-friendly -Appreciation of LGU and citizen leaders of their roles in achieving the MDGs -Formed Technical Working Group (LPDO, Budget Officer, Citizen Representative) as the local planning team focused on coming up with MDG-friendly AIP -City Ordinance (Alaminos) on the Institutionalization of Citizen Participation in the Preparation of AIP -Importance of media projection -Budget officers have become more open to citizen participation -Localization of national laws
Execution	<ol style="list-style-type: none"> 1. La Liga monitors MDG-tagged programs. 2. They also convene LGU and citizen leaders in coming up with Local Budget Monitoring mechanism: <ul style="list-style-type: none"> -building Guiding Principles; -allow citizens to identify specific projects to be monitored (e.g. training, distribution of seeds); <p>*Learning session 1: LGU Technical Personnel facilitate the identification of monitoring questions such as which documents to analyze, and from</p>			

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Tools	Results/ Lessons
	what office; *Learning session 2: analysis of relevant documents; *Learning session 3: feedback; *Learning session 4: actual project site visit; *Learning session 5: involvement in the Citizens Assembly (assessment, sharing with LGU officials as part of the audience)			

Naga City Peoples' Council (NCPC)

Budget Stages	Budget Work Engagement/ Approach	Capacity Needs	Monitoring Tools	Results/ Lessons
<p>1. Preparation</p>	<p>Engagement with the CDC. The members of the Board of NCPC are the NGO/PO reps in the CDC.</p>	<p>Preparation of each sector before the planning Capacity building on engagement in the departmental planning</p>		<p>There is a need to proactively engage in the planning but since almost the all the concerns of the sector are being addressed by the city government, they see the engagement as not that important.</p>
<p>2. Enactment</p>	<p>NCPC representative sits in the Appropriation committee of the SP that approves the budget of the city</p>	<p>It depends on the representative if they need it but since it is one of the most crucial engagement, NCPC representative are chosen based on their capacity to engage in the said committee</p>	<p>There should be a checklist on the statutory obligations particularly funds for gender and development, persons with disabilities, senior citizen, Kaantabay sa Kauswagan, etc.</p>	<p>For us the most important is how to monitor the planning of the barangays which is also approved by the appropriations committee. We are planning to formulate a policy on the process that have to be followed before approval of their respective budget.</p>

<p>Execution</p>	<p>There a various committees that are partly implementer also of various budget but NCPC does not engage in the actual execution of the budget.</p> <p>NCPC is actively engaging with the project monitoring committee of the city.</p>	<p>There is a need to expand and capacitate community based monitors of projects.</p>	<p>G-Watch Tool for Education NCPC Developed tool for housing.</p>	<p>After the G-Watch project with AdeMU-ASoG, PMC expand its role from infra monitoring to include non-infra. The City government commits to open itself to the various monitoring of non-infra project but it needs external support to conduct said monitoring</p>
<p>4. Accountability</p>	<p>NCPC was assigned as chair of the investigation committee of the accident in one of the contracted project of city</p>	<p>NCPC's role in budget accountability is yet to be defined</p>		<p>Over all NCPC needs to have capacity building on budget cycle monitoring</p>

Annual Budget Report

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office/Department : Operation of Waterworks System - (8771)
 Function : Economic Services
 Project/Activity : Supply of Potable Water
 Fund/Special Account : General Fund (Special Account)

Object of Expenditures	Account Code	Past Year	Current Year	Budget Year
		2010 Actual	2011 Estimate	2012 Estimate
1.0 Personal Services				
Salaries & Wages-Regular	701	753,463.72	839,994.00	918,516.00
P E R A	711	167,454.54	168,000.00	168,000.00
Clothing / Uniform Allowance	715	48,000.00	26,000.00	28,000.00
Productivity Incentives	717	14,000.00	14,000.00	14,000.00
Cash Gift	724	35,000.00	35,000.00	35,000.00
Year-End Bonus / 13th Month Pay	725	63,774.00	69,992.00	78,543.00
OSIS Life & Retirement Insurance	731	91,834.56	100,788.48	119,221.92
Pay-Ing Contributions	732	8,400.00	8,400.00	8,400.00
Philhealth Contributions	733	8,850.00	10,050.00	10,800.00
ECC Contributions	734	6,254.76	6,687.84	7,160.88
Terminal Leave Benefits	742	-	-	31,500.00
Other Personnel Benefits:				
Monetization Leave Credits	749	56,109.39	76,705.23	68,062.78
Loyalty Award	749-1	15,000.00	10,000.00	-
Anniversary Bonus	749-3	21,000.00	-	-
Productivity Enhancement Incentive	749-4	133,774.00	-	-
Total PS		1,432,914.97	1,367,527.55	1,474,264.58

2.1 Maintenance & Other Operating Expenses

Spares Parts	167	-	30,000.00	-
Travel Expenses	751	320.00	15,000.00	15,000.00
Trainings & Seminars	753	1,800.00	15,000.00	15,000.00
Office Supplies	756	18,775.30	25,000.00	30,000.00
Gasoline, Oil & Lubricants	761	24,632.50	25,000.00	-
Electricity - CY	767	1,300,103.77	1,090,000.00	2,000,000.00
Electricity - PY	767-1	93,561.80	500,000.00	500,000.00
Repairs & Maint - Office Equipment	821	-	10,000.00	10,000.00
Repairs & Maintenance-IT Software & Equip	823	-	-	7,500.00
Repairs & Maintenance-Other Mach. & Equip	840	-	25,000.00	20,000.00
Repairs & Maint - Motor Vehicles	841	-	20,000.00	-
Repairs & Maint-Artesian Well, Reservoir	854	173,009.50	175,000.00	300,000.00
Other MOOE	969	-	-	7,500.00
Total MOOE		1,612,802.87	1,840,000.00	2,905,000.00
2.2 Non-Office Expenditures				
Potable Water Supply Monitoring Project	969-1	345,238.07	375,000.00	525,000.00
Total Non-Office Expenditures		345,238.07	375,000.00	525,000.00
3.0 Capital Outlay				
Office Equipment	221	-	-	-
Total CO		-	-	-
4.0 Special Purpose Appropriations				
5% DFRM Fund (Calamity Fund)	883	-	125,000.00	125,000.00
Total SPA		-	125,000.00	125,000.00
Total Appropriation		3,390,155.91	3,787,527.55	5,029,264.58

Annual Gender and Development Implementation Report

GENDER AND DEVELOPMENT (GAD) IMPLEMENTATION REPORT ANNUAL ACCOMPLISHMENT REPORT 2023						
NAGA CITY						
BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
1. Provide financial & technical resources to women						
2. Conducted skills training program and employment opportunities such as livelihood and income generating programs	Job placement, recruitment & referral	Job Placement				
3. Provide livelihood assistance programs	Loan assistance	Microfinancing	453	PS,620,347.00	Completed	
4. Conducted skills training programs for women in non-traditional fields, such as welding, car spray painting, computer engineering						
5. Provide alternative livelihood opportunities within LGU	Gender-Mn-Konapuhay Ro.	Basic Cosmetology Training	120 beneficiaries	PS,100.00	Completed	
6. Established women-friendly credit schemes	Accessibility to women economic empowerment	Microfinancing				

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
7. Established barangay based enterprises replace individual home based enterprises	Barangay Grow Nagsayo Project		9 barangays	400,305.00	Continuing	
8. Organized women into producers and traders union to improve their production and marketing capabilities	Commercial development	Trade Fair		146,353.60	Completed	
9. Provided infrastructure support for reforestation to regenerate and prevent the depletion of	Nursery development	Nursery development at Barangay Pacol		1,451,003.37	Fully implemented	
10. Provide accessible & acceptable, preventive and curative health services/facilities for women's needs throughout the various stages of life cycle	Pre natal Deliveries of full term mother	Successful breastfeeding program improve maternal health		6,680,836.51	Completed	
11. Conducted advocacy information and communication efforts to promote good health practices especially those related to reproductive health	Family Health Classes Chat Group Family Planning Pic Nic/strange Counseling Giving out of IEC materials	Training for Pap Smear of 27 Midwives		90,956.00	Completed	
12. Provide appropriate & effective family planning materials for women & men both spouses in family planning discussion	Family planning Service delivery Provision of FP supplies			3,012,228.62	Completed	

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
13. Established special institutions for women in difficult circumstances	Naga City Homecare Center at CSWDO	Half way house center for VAW victims serves as providing center at CSWDO		P25,588,140.33	completed	
14. Provided training for women volunteers to assist in specific areas of concern as primary healthcare projects, disaster preparedness & management, livelihood literacy program, clean and green activities, environment protection						
15. Provided legal representation for indigent women						
16. Established rehabilitation program for victims of sexual abuse						
17. Provided facilities such as schools, health centers & other physical structures that support economic activities						
18. Established crisis intervention centers and shelters for VAW victims	Naga City Santay Familya	Community based watch group combing and addressing VAW	86	P146,205.16*	continuing	

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
19. Established an accredited crisis centers to undertake medico-legal examinations for women and men	Coordinated with NBI & City Hospital					
20. Provided hospital based crisis centers & integrate them into public health care delivery system	City Hospital has a women's desk for all VAW cases					
21. Established legal, social & health programs responsive to the needs of victims of VAW	Free legal aid	City Legal Office conducted family mediation				
22. Organized support strategies for women in ethnic communities & far flung areas, marginalized zones & disaster stricken areas	None					
23. Provided private rooms, women police officers & women doctors to handle cases & examination of victims of VAW	Existing in all VAW service providers such as PNJ, CSWDO, NBI, City Health Office & City Hospital					
24. Established rehabilitation & treatment centers for violent & abusive men	None					
25. Therapeutic, out-reach therapy for victims of human rights	Therapeutic counseling for VAW victims					

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
19. Established an accredited clinic centers to undertake medico-legal examinations for women victims	Coordinated with NBI & City Hospital					
20. Provided hospital based crisis centers & incorporate them into public health care delivery system	City Hospital has a women's desk for all VAW cases					
21. Established legal, social & health programs responsive to the needs of victims of VAW	Free legal aid	City Legal Office conducted family mediation				
22. Organized support structures for women in ethnic communities & far flung areas, mislabeled zones & disaster stricken areas	None					
23. Provided private rooms, women police officers & women doctors to handle cases & examination of victims of VAW	Existing in all VAW service providers such as: PNI, CSWD, NBI, City Health Office & City Hospital					
24. Established rehabilitation & treatment centers for violent & abusive men	None					
25. Therapeutic counseling therapy for victims of human rights	Therapeutic counseling for VAW victims					

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
19. Established an accredited clinic centers to undertake medico-legal examinations for women victims	Coordinated with NBI & City Hospital					
20. Provided hospital based crisis centers & incorporate them into public health care delivery system	City Hospital has a women's desk for all VAW cases					
21. Established legal, social & health programs responsive to the needs of victims of VAW	Free legal aid	City Legal Office conducted family mediation				
22. Organized support structures for women in ethnic communities & far flung areas, mislabeled zones & disaster stricken areas	None					
23. Provided private rooms, women police officers & women doctors to handle cases & examination of victims of VAW	Existing in all VAW service providers such as: PNI, CSWD, NBI, City Health Office & City Hospital					
24. Established rehabilitation & treatment centers for violent & abusive men	None					
25. Therapeutic counseling therapy for victims of human rights	Therapeutic counseling for VAW victims					

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
26. Established rehabilitation center facilities & program for street delinquent, abandoned & problem children	Renovate operation, temporary shelter, substance, referral & counseling					
27. Established youth centers that provide peer counseling & other education services to children & adolescents						
28. Assisted groups and organizations engaged in developing leadership & life education programs sports & recreation & other wholesome activities for the youth						
29. Assisted groups & organizations engaged in programs for adoption & foster parenting						
30. Provide scholarship programs for children & the youth	QUEEN & QUEEN PLUS	Scholarship program for pupils & students	15,000	PL182,498.02		
31. Conducted support to people initiated development programs that support peace building efforts						

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
32. Conducted functional literacy program for those who had no formal schooling especially for those who had no formal schooling	Alternative Learning System					
33. Provided transport facilities to transport agricultural produce from to market						
34. Upgraded level 1 water system to level 2 to increase women to water						
35. Provided flood control & drainage system in consideration to women's needs						
36. Supported rural electrification						
37. Provide adequate lighting facilities in public places as possible deferent to commission of crimes against women						
38. Provided facilities such as markets, ice plants, slaughterhouses, post agricultural & others to give women's participation in economic activities						

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
39. Conducted social tourism programs and projects						
40. Monitored tourism establishments especially those operating or acting as front of prostitution						
41. Conducted regular inspection of tourism establishments						
42. Promoted indigenous women's arts & crafts						
43. Conducted police operations/campaigns separate ways						
44. Provided place for female victims especially of sexual abuse to have privacy & comfort during medical examinations interviews and investigations						
45. Elaborated mechanism to handle cases/problems of victims of violence	Standardized protocol in handling VAW cases	Strict enforcement of BFD at barangay level				

BASIC STANDARD SERVICES FOR WOMEN	PROJECT/PROGRAM ACCOMPLISHED	MAJOR ACCOMPLISHMENT	TOTAL NO. OF WOMEN BENEFITED	COST OF ACTIVITIES	STATUS OF PROJECT	CONSTRAINTS ENCOUNTERED/MAJOR CONCERNS
46. Established women's desks & crisis centers	Naga City Bentay Familia	Family mediation				
47. Provided adequate communication & transportation facilities	Establishment of Naga City Helpline	Provision of rescue team through helpline				
48. Provided support for police & fire services						
49. Operation of Integrated Gender & Development Office thru the Naga City Council for Women				1,140,100.00		
TOTAL				66,795,646.00		

Bid Results on Civil Works and Goods and Services										
INFRASTRUCTURE PROJECTS BID-OUT (1st QUARTER, 2012)										
No.	Project Ref. Number	Name of Project	Location	Barangay	Winning Bidder	Name & Address	Bid Amount	A B C	Bidding Date	Contract Duration
1	00140-2011-000	Earthfilling & Cover of Concrete Pipe Culvert	Saleson Resettlement Site	Balekan	Z Brothers Construction	Mr. Rey B. Hernandez, Ynao Virgen Subd., Concepcion Pagadian, Negros City	706,019.04	706,540.00	01/08/2012	30
2	3103-2011-01	Mini-Pizza	Sarangay Hall	Abella	MRP Merchandising	Ms. Mita Penilla, Tabuco, Negros City	100,200.00	101,700.00	03/08/2012	30
3	3115-2011-01	Link Computer Lab. & I-Gov Office	Youth Center, Civic Center	Diyangdang	RLV Odame Construction	Mr. Melcor Olanos, 011, 12 R. Solampela St., Monte Carlo Subd., Dalupan	882,850.00	885,300.00	03/08/2012	60
4	2229-2011-01	Concrete Topping & Drainage	Zone 5 Lookin 2	Balekan	Dejan Const. & Engineering	Ms. Evelyn Pabico, Sto. Nino Zone 6, Abella, Negros City	128,501.10	128,300.00	03/08/2012	30
5	3749-2011-01	Drainage & Road Concreting	Zone 6 Purok 7	Casayjan	CPR Const. and Supply	Mr. Jose V. Magat Marzonilla Sr., Basud, Polangin, Abay	238,120.12	305,490.00	03/08/2012	45
6	2980-2011-01	Improvement of Damaged Spillway	Zone 5 Langon	Carayjan	H-Tone Construction & Dev't. Corp.	Mr. Edgar G. Acosta, Diversion Rd., Buglong, Leganes City	896,875.10	894,000.00	03/08/2012	60

No.	Project Ref. Number	Name of Project	Location	Barangay	Winning Bidder	Name & Address	Bid Amount	A B C	Bidding Date	Contract Duration
7	3020-2011-01	Drainage	Zone 6 San Rafael	Casayjan	CPR Const. and Supply	Mr. Jose V. Magat Marzonilla Sr., Basud, Polangin, Abay	258,724.52	338,400.00	03/26/2012	60
8	2670-2011-01	Pathwalk & Waiting Shed		Casayjan	MRP Merchandising	Ms. Mita Penilla, Tabuco, Negros City	128,700.00	131,200.00	03/26/2012	45
9	3112-2011-01	Completion of Senior Citizens Center		Tabuco	MRP Merchandising	Ms. Mita Penilla, Tabuco, Negros City	104,000.00	106,100.00	03/26/2012	20
10	3063-2011-01	Improvement of Drainage & Widening	Mingo St., Mac Morinos Village	Sabatoc	Dejan Const. & Engineering	Ms. Evelyn Pabico, Sto. Nino Zone 6, Abella, Negros City	125,601.10	882,400.00	03/26/2012	60
11	3095-2011-01	Office Bldg.	Quezon Homeowners	Big. Sur	Rina Const.	Mr. Florencio Rosales, #23 Comada Subd., San Felipe	270,386.96	272,400.00	03/26/2012	60
12	3118-2011-01	Pathways & Elevated Pathwalks	Zone 5 Sino Pardo	Casayjan	SRV Construction	Mr. Eriberto P. Diaz, E. Angeles St., Negros City	291,404.88	292,900.00	03/26/2012	45
13	3134-2011-01	Pathway Topping with Riprap, R.C. Box and Railing	Julian Mullen EB	Con. Paqueta	MRP Merchandising	Ms. Mita Penilla, Tabuco, Negros City	77,300.00	79,500.00	03/26/2012	45

No.	Project Ref. Number	Name of Project	Location	Barangay	Winning Bidder	Name & Address	Bid Amount	A B C	Bidding Date	Contract Duration
14	3086-2011-01	Road Rehabilitation & Repaving	Barot St.	Panucusan	AB Opolo Builders	Engr. Andrew S. Opolo 4th St., Parkview Village, San Felipe, Naga City	105,905.75	111,100.00	03/26/2012	45
15	3145-2012-01	Road Concrete	Zone 5 Upper Carolina	Carolina	(Seri Dragon Builders)	Ms. Ma. Theresa P. Anzola, Mayor St., Naga City	472,325.10	474,300.00	03/26/2012	45
16	2917-2011-03	Repair of Roofing, Ceiling & Wooden Shelves	CSA City Hall Compound	Con. Pequeña	MDQR Construction	Ms. Ma. Dolores G. Felaco, 13 Quebreros Drive, Bagumbayan Sur, Naga City		73,100.00	03/26/2012	30
17	3084-2011-01	Multi-purpose Bldg. & Fencing	DRUPAI	Del Rosario	Uei Construction	Ms. Terese de Velez, Concepcion Grande, Naga City	427,128.45	566,400.00	03/26/2012	60
18	3181-2012-01	Rehabilitation of Drainage	Mayor Ave., Other Side	Con. Pequeña	HRB Const.	Ms. Hilda R. Boylan Manubay Subd., Bag. Sur, Naga City	1,747,399.60	1,700,400.00	03/26/2012	90
19	3088-2012-01	Drainage	Azuena St., Extension Naga City Subd.	Tirangulo	Edrox Const.	Ms. Rosario C. Rojas, Concepcion Grande, Naga City	675,601.02	677,600.00	03/26/2012	75
20	3165-2012-01	Earthfilling of Road Opening	Mangna Village, Zone 4	Balatas	BRK Construction	Mr. Eregido P. Diaz, E. Angeles St., Naga City	261,840.75	263,900.00	03/26/2012	30

No.	Project Ref. Number	Name of Project	Location	Barangay	Winning Bidder	Name & Address	Bid Amount	A B C	Bidding Date	Contract Duration
21	3160-2012-01	Road Concrete	Zone 1	Balatas	Grand Sarmit Empresa	Mr. Joseph Jacarom Bolicos, CBD Bus Terminal, Tirangulo, NC	207,500.00	336,000.00	05/26/2012	30
22	3156-2012-01	Drainage with Concrete Topping & Reblocking	Salimbing St. & Dardok St.	Balatas	MSP Merchandising	Ms. Mia Penilla, Tobson, Naga City	162,699.00	165,500.00	03/26/2012	45
23	3173-2012-01	Packing Area		Panucusan	BRK Construction	Mr. Eregido P. Diaz, E. Angeles St., Naga City	647,733.15	449,700.00	03/26/2012	45
24	3150-2012-01	Reinforcement	Beside Egg Hall, Balitawak	Lama	MDQR Construction	Ms. Ma. Dolores G. Felaco, 13 Quebreros Drive, Bagumbayan Sur, Naga City	326,598.92	332,600.00	03/26/2012	60

GOODS AND SERVICES BID-OUT (1st Quarter, 2012)						
Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	Bid Amount	Winning Bidder(s)	Name and Address of Bidder
2012-001	26-Jan-12	Supply and Delivery of Office and Janitorial Materials	1,190,279.70	571,642.96	Papel at Pluma	Ms. Ma. Tina A. Sesar, E. Angeles St., Naga City
				465,840.50	Baring's Trading	M. Ramon Sy Sta. Gen, Luna St., Dinaga, Naga City
2012-002	02-Mar-12	Supply and Delivery of Electrical Materials	1,056,100.00	537,644.00	Jomason Gen. Mtsce	Mr. Roberto Imperial, Dona Josefa St., Concepcion Grande, Naga City
				44,200.00	Mendo Enterprises	Mr. Robert T. Mendoza, Block 3, Victoria Heights Subd., Quezon City
				163,136.00	7th Series Ent.	Ms. Jasmine Rosero, #77 Sts. Tomas, Magayno, Cam. Sur
2012-003	21-Feb-12	Supply and Delivery of Medicines	1,027,382.80	265,992.00	Philpharmawell, Inc.	Mr. Kenneth Troy Gallo, Salinas, Naga City
				65,715.24	JRACS Pharmaceuticals Dist.	Ms. Rosella Carbonell, Door 1 Almeida Bldg., Igaard St., Naga City
				42,316.16	Madoso Trading	Mr. Nelson Cortez, Jose T. Ortopedista, Naga City
				42,795.60	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
				364,912.12	Oricare Pharma Trading & Gen. Mtsce	Mr. Rodolfo N. Liaga, 6719 Villa Concepcion Subd., Bay, San Jose
2012-004	21-Feb-12	Supply and Delivery of Medical Materials	106,180.30	48,508.50	Berovan Marketing, Inc.	Ms. Melissa F. Abelo, #16 Emilio Osameña St., Cebu City
				37,502.00	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
2012-005	22-Feb-12	Meals for the Palang Baka 2012	438,600.00	386,871.00	Bronce-P Catering Services	Ms. Ma. Corazon Peralta, 30 Opal St., E. Emilio Subd., Calumpang, Naga City
2012-006	23-Feb-12	Supply and Delivery of Uniforms for Use in the Palang Baka 2012	686,880.00	287,000.00	Dyalis Enterprises	Mr. Rodolfo Expicio, Jr., MFCG Bldg., Arana St., Naga City
2012-007	05-Mar-12	Supply and Delivery of Trucks	6,800,000.00	5,039,600.00	Jaga Joe Motors, Corp.	Mr. Marcelo Ngo, Pangamban Drive, Naga City
2012-008	09-Mar-12	Supply and Delivery of Medical Supplies	376,011.35	28,032.50	Medical Center Trading Corp.	Mr. Subico Baltoran, Door 9 EMU Bldg, Pangamban Drive, Cor. Mayon Ave., Naga City
				26,147.70	Fortalez's Trading	Ms. Caroline F. Pura, #210 Madrid St., Pangasinan, Cotabato, Cam. Sur

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	Bid Amount	Winning Bidder(s)	Name and Address of Bidder
				194,327.80	Berovan Marketing, Inc.	Ms. Melissa F. Abelo, #16 Emilio Osameña St., Cebu City
				62,730.00	Oricare Pharma Trading & Gen. Mtsce	Mr. Rodolfo N. Liaga, 6719 Villa Concepcion Subd., Bay, San Jose
2012-009	12-Mar-12	Supply and Delivery of Feeding Commodities	612,897.00	612,897.00	B1 & 2 Trading	Mr. Celso I. Sajano, #01 Blumentritt St., Tinago, Naga City
2012-010	14-Mar-12	Supply and Delivery of Traffic Signalization System	3,657,421.60			
2012-011	20-Mar-12	Supply and Delivery of 1 Unit Rice Mill	500,000.00	398,000.00	Tropics Agro Industries, Inc.	Mr. Reinel T. Albas, #25 Pangamban St., Naga City
2012-012	21-Mar-12	Supply and Delivery of School Supplies for SANGAWADAN	943,206.00	517,290.00	Papel at Pluma	Ms. Ma. Tina A. Sesar, E. Angeles St., Naga City
				149,511.00	Baring's Trading	M. Ramon Sy Sta. Gen, Luna St., Dinaga, Naga City
2011-001	06-Feb-11	Supply & Delivery of Medicines and Medical Materials(CHC)	1,457,798.34	65,328.96	Oricare Pharma Trading & Gen. Mtsce	Mr. Rodolfo N. Liaga, 6719 Villa Concepcion Subd., Bay, San Jose, Antipoin City, Iloilo
				71,089.00	Philpharmawell, Inc.	Mr. Kenneth Troy Gallo, Salinas, Naga City
				93,223.50	Berovan Marketing, Inc.	Ms. Melissa F. Abelo, #16 Emilio Osameña St., Cebu City
				126,469.50	JRACS Pharmaceuticals Dist.	Ms. Rosella Carbonell, Door 1 Almeida Bldg., Igaard St., Naga City
				274,708.80	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
				121,682.40	LK Marketing	Mr. Gordon U. Garcia, Dapita St., Villa Nueva Subd., Lucena City
2011-002	15-Feb-11	Supply & Delivery of Electrical Materials	352,700.00	12,348.00	Jomason Gen. Mtsce	Mr. Roberto Imperial, Dona Josefa St., Concepcion Grande, Naga City
				25,100.00	Mendo Enterprises	Mr. Robert T. Mendoza, Block 3, Victoria Heights Subd., Quezon City
				78,686.00	Positer Enterprises, Inc.	Mr. Rowell Soriano, Intramuros, Manila
				132,526.00	7th Series Ent.	Ms. Jasmine Rosero, #77 Sts. Tomas, Magayno, Cam. Sur
2011-003	17-Feb-11	Supply & Delivery of Office and Janitorial Materials	1,114,532.00	149,685.90	Papel at Pluma	Ms. Ma. Tina A. Sesar, E. Angeles St., Naga City

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	Bid Amount	Winning Bidder(s)	Name and Address of Bidder
				179,652.00	JGX Computers and I.T. Solutions	Mr. Gilbert N. Abiero, E. Angeles St., Ormaqui, Naga City
				298,742.75	Precision Bank Tower, Inc.	Mr. Lindorfyne A. Veloso, UA 4 Main Plaza Bldg., Chino Spans Ave., Makati
				225,008.80	Sonring's Trading	Mr. Ramon Ay Sr., Gen Luna St., Ormaqui, Naga City
2011-004	02-Mar-11	Supply and Delivery of Conveyor Machine Parts	371,010.00	201,600.00	Mendo Enterprises	Mr. Robert T. Mendoza, Block 6, Victorian Heights Subd., Quezon City
2011-005	08-Apr-11	Supply and Delivery of Feeding Commodities	264,800.00			FAILURE OF BIDDING
2011-006	14-Mar-11	Supply and Delivery of Brand New Service Vehicle	1,296,380.00			FAILURE OF BIDDING
2011-007	13-Apr-11	Various Survey Work for the Naga River Rehabilitation	600,000.00			
2011-008	08-Apr-11	Supply and Delivery of Feeding Commodities(A Repetition After a Failed Bidding)	264,800.00			FAILURE OF BIDDING
2011-008	27-Apr-11	Supply and Delivery of Medicines	1,948,841.00	86,400.00	Medica Trading	Mr. Nathaniel Chavez, Zone 1 Divisadero, Naga City
				187,125.12	JRACS Pharmaceuticals Dist.	Mr. Rosella Carbonell, Door 1 Alameda Bldg., Igualdad St., Naga City
				86,500.00	Arizone Enterprises	Mr. Vicente E. De Ocampo, 10 Laurel St. White Heights, Pasong Tama, Quezon
				489,682.30	Onizore Pharma Trading & Gen. Mgmt.	Mr. Rosendo N. Laga, 57 LR Villa Compadron Super., Bay Pan Jose.
				88,642.80	JR Medical Supplies	Mr. Chono B. Nunez, E. Angeles St., Naga City
				90,549.60	Nepharma Drug	Mr. Nemesio Del Rosario, Door 1 Imperial Apt., Ibanez St., Trigo, Naga
				32,889.20	LK Marketing	Mr. Gordon U. Garcia, Damin St., Villa Aurora Subd., Lucena City
				454,483.80	Pharmaceutical, Inc.	Mr. Kenneth Troy Gallo, Bales, Naga City
2011-009	27-Apr-11	Supply and Delivery of Medical Laboratory and X-Ray Materials	960,540.56	135,540.60	JR Medical Supplies	Mr. Chono B. Nunez, E. Angeles St., Naga City
				397,750.00	Medical Center Trading Corp.	Mr. Vicente Deloit Jr., Pioneer St., Cor. Stone Blvd., Pagsa, City
				128,950.00	LK Marketing	Mr. Gordon U. Garcia, Damin St., Villa Aurora Subd., Lucena City

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	Bid Amount	Winning Bidder(s)	Name and Address of Bidder
2011-010	28-Apr-11	Supply and Delivery of School Supplies	806,007.00	80,038.00	Papel al Pluma	Ms. Ma. Tina A. Semar, E. Angeles St., Naga City
				512,326.45	Sonring's Trading	Mr. Ramon Ay Sr., Gen. Luna St., Ormaqui, Naga City
2011-011	25-May-11	Supply and Delivery of Gas Analyzer and Opacimeter	550,000.00	450,000.00	PPAS Enterprises	Mr. Edgardo D. Garcia Jr., 443 Dexter St., Batoy Toro, Quezon City, Cebu
2011-012	03-May-11	Supply and Delivery of High Volume Sampler	390,000.00	388,680.00	Chromar Uni-Trade	Mr. Chono J. Lambao, Suite 505 West City Plaza, 66 Wood Ave., Quezon City
2011-013	10-May-11	Supply and Delivery of Garbage Collector/Dump Trucks	3,600,000.00			FAILURE OF BIDDING
2011-014	10-May-11	Supply and Delivery of Security Surveillance cameras with Installation and Accessories	2,395,700.00	2,375,703.00	Tremendes Communications, Inc.	Mr. Tomas C. Parocha, Agaña, Makati City
2011-015	20-May-11	Supply and Delivery of Various Construction Equipment with Accessories	1,008,001.60	1,008,024.00	Jangle Trading	Mr. Ferrin P. Ledroza, #129 J. M. Loyola St., Bay Malaga, Camarines Sur
2011-016	02-Jan-11	Supply and Delivery of Laptop Computers	581,000.00	454,720.00	CPQ Computers	Mr. Christopher P. Que, Zaga Ave., San Juan, Tabaco City, Misamis
2011-017	10-Jan-11	Supply and Delivery of Manlift Truck with Boom Bucket	700,000.00			FAILURE OF BIDDING
2011-018	25-Jan-11	Supply and Delivery of Garbage Collector/Dump Trucks(A Repetition After a Failed Bidding)	3,600,000.00	3,300,000.00	Ingo Joe Motors, Corp.	Mr. Melanio Ngo, Pangasinan Drive, Naga City
2011-017	13-Jul-11	Supply and Delivery of Manlift Truck with Boom Bucket(A Repetition After a Failed Bidding)	700,000.00			FAILURE OF BIDDING
2011-018	20-Jul-11	Supply and Delivery of Portable Radios with License	788,000.00	785,000.00	7th Series Enterprises	Mr. Tomas Ramon VII, #77 Sta. Tomas, Misamis Camarines Sur
2011-022	27-Jul-11	Supply and Delivery of Feeding Commodities	784,757.00			FAILURE OF BIDDING
2011-025	02-Aug-11	Supply and Delivery of medicines	1,086,410.60	25,686.20	Nepharma Drug	Ms. Nemesio V. Del Rosario, Door 1, Imperial Apt., Ibanez St., Trigo, Naga
				97,182.20	Onizore Pharma Trading	Mr. Rosendo N. Laga, 57 LR Villa Compadron Super., Bay Pan Jose.
				34,088.40	JR Medical Supplies	Mr. Chono B. Nunez, E. Angeles St., Naga City
				47,233.30	United Laboratories, Inc.	Mr. Teodorico B. Trinidad, National Highway, Cor. General, Naga City
				198,672.80	JRACS Pharmaceuticals	Mr. Rosella Carbonell, Door 1 Alameda Bldg., Igualdad St., Naga City

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	B4 Amount	Winning Bidders)	Name and Address of Bidder
				156,744.25	Phipharmaworth, Inc.	Mr. Kenneth Troy Gallo, Salinas, Naga City
2011-020	02-Aug-11	Supply and Delivery of Medical Supplies	88,996.50	17,560.00	Multiberika DMDS	Mr. Roslyn Eustacio G. Romano, Unit 3, Dacudah Bldg., Macapagal Ave., Naga City
				41,337.00	Servcon Marketing, Inc.	Ms. Melissa F. Abdo, #16 Emilio Domingo St., Caba City
				2,534.00	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
2011-021	25-Jul-11	Supply and Delivery of Agricultural Inputs	520,000.00	519,945.00	Red Hog Agro Industries	Ms. Catherine S. Ermi, Purok 6, Paulog, Legas City, Albay
2011-022	18-Aug-11	Supply and Delivery of Feeding Commodities (A Republication After A Failed Bidding)	764,797.00			FAILURE OF BIDDING
2011-023	Sept. 26,2011	Supply and Delivery of 40 HP Outdoor Type Motor	260,000.00			FAILURE OF BIDDING
2011-023	Oct. 20,2011	Supply and Delivery of 40 HP Outdoor Type Motor (A Republication After A Failed Bidding)	260,000.00			FAILURE OF BIDDING
2011-024	15-Nov-11	Supply and Delivery of Food Commodities for Pastoran sa Magelangang Lugar	2,587,800.00		Jonason Gen. Mose	Mr. Roberto Imperial, Dona Josefa St., Concepcion Grande, Naga City
					B1 A 2 Trading	Mr. Celso I. Sagana, 401 Blumentritt St., Tinago, Naga City
					Soring's Trading	Mr. Ramon Sy Sta. Gen. Luna St., Davao, Naga City
2011-025	20-Oct-11	Supply and Delivery of Business Plates with Stickers	1,200,000.00	390,000.00	Solving Computers	Mr. Isam C. Flores, 1000 Florida St., Marville Subd., San Felipe, Naga City
2011-026	03-Nov-11	Supply and Delivery of 1 Unit Horizontal Baker	1,500,000.00			
2011-026	30-Nov-11	Supply and Delivery of Brand New Service Vehicle (A Republication After A Failed Bidding)	1,296,380.00	1,296,380.00	Caleb Motor Corporation	Mr. Eugene S. Pachico, Rizasa Ave., Diversion Road, Naga City
2011-027	10-Nov-11	Supply and Delivery of Medicines (NCH)	1,222,903.38	658,724.20	Oricano Pharma Trading	Mr. Redentor N. Laga, 57 LG Villa Concepcion Subd., Brgy. Catin 2009, Naga City
				41,040.00	Medico Trading	Mr. Nathaniel Chavez, zone 1 Diversion Rd., Naga City
				26,676.00	Fortalez's Trading	Ms. Caroline F. Pural, #120 Madrid St., Pangasinan, Logsonon, Caba, Surigao City
				275,234.00	Phipharmaworth, Inc.	Mr. Kenneth Troy Gallo, Salinas, Naga City

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	B4 Amount	Winning Bidders)	Name and Address of Bidder
2011-028	22-Nov-11	Supply and Delivery of Manlift Truck	860,000.00	880,000.00	Trans Orient Motors of Bacolod, Inc.	Engr. Agustin S. Javano, Km. 8.8, Karela St., Buanas, Bacolod City
2011-029	26-Dec-11	Supply and Delivery of Brand New Tires	1,015,000.00			
2010-033	10-Feb-10	Supply & Delivery of Electrical Materials	948,000.00	425,255.00	Poster Enterprises, Inc.	Mr. Rosel Soriano, Intomasun, Manila
				70,550.00	Jonason Gen. Mose	Mr. Roberto Imperial, Dona Josefa St., Concepcion Grande, Naga City
				58,500.00	7th Series Est.	Mr. Tomas Rontok Via Sta. Tomas, Magalang, Cam. Sur
2010-034	12-Feb-10	Supply & Delivery of Medicines (NCH)	866,044.20	220,768.00	JSACS Pharmaceuticals	Ms. Rosella Carbonell, Door 1 Almeda Bldg., Ingrid St., Naga City
				170,974.90	EuroMed Laboratories	Ms. Georgina Enriquez, Km. 36 Gen Emilio Aguinaldo Highway, Dasmarias, Cavite
				98,200.00	Medico Trading	Mr. Nathaniel Chavez, zone 1 Diversion Rd., Naga City
				291,025.00	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
2010-035	17-Feb-10	Labor Services for the Operation of Materials Recovery Facility and performance of other environmental services	1,989,000.00			FAILURE OF BIDDING
2010-036	26-Mar-10	Supply & Delivery of School Materials	837,160.00	34,761.69	Papel at Plasma	Ms. Ma. Tina A. Sonar, E. Angeles St., Naga City
				417,578.10	Soring's Trading	Mr. Ramon Sy Sta. Gen. Luna St., Tinago, Naga City
2010-037	31-Mar-10	Supply & Delivery of Medical & X-ray Materials	1,188,023.01	482,003.00	Medical Center Trading Corp.	Mr. Vicente Dulot, Jr., Pioneer St., Cor. Sibao Hill, Davao City
				27,268.80	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
2010-038	28-Apr-10	Labor Services for the Operation of Materials Recovery Facility and performance of other environmental services	1,989,000.00			FAILURE OF BIDDING
2010-038	16-Jul-10	Supply & Delivery of Brand New Tires & Inner Tubes	838,833.16	84,890.00	Feinark Trading	Mr. Romulo Mustico, Pangasinan St., Naga City
				791,060.00	Mendo Enterprises	Mr. Robert T. Mendoza, Block 6, Victoria Heights Subd., Quezon City

Project Reference Number	Date of Bidding	Item Description	Approved Budget for the Contract (ABC)	Bid Amount	Winning Bidder(s)	Name and Address of Bidder
2010-010	10-Aug-10	Supply & Delivery of Medicines and Medical Materials	856,513.66	47,815.00	LK Marketing	Mr. Gordon U. Garcia, Danilo St., Villa Maria Subd., Lucena City
				274,452.00	Medico Trading	Mr. Matthew Chavez, Jose T. Despuerto, Naga City
				112,082.60	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
				194,175.60	JRACS Pharmaceuticals	Ms. Teresita Cebazoel, Door 1 Almeda Bldg., Ipaquad St., Naga City
2010-011	03-Sep-10	Supply and Delivery of Supplemental Feeding Commodity	705,470.00	363,070.00	B1 & 2 Trading	Mr. Cebo I. Sajena, #01 Blumentritt St., Trapani, Naga City
2010-012	06-Sep-10	Supply and Delivery of Free Pump with Accessories	840,000.00	485,000.00	Grand Empire	Mr. Max. Theresa T. de los Reyes, Pm 285 West City/Trapani, Camarines City
				88,500.00	Palmer Asia	Mr. Kharon O. Palmeda, #33 EDSA, Bengcol, Makati City
2010-013	23-Sep-10	Supply and Delivery of Supplemental Feeding Commodity	780,100.00	572,100.00	B1 & 2 Trading	Mr. Cebo I. Sajena, #01 Blumentritt St., Trapani, Naga City
2010-014	05-Nov-10	Supply & Delivery of Medicines and Medical Materials	999,999.99	171,135.70	Philpharmaworth, Inc.	Mr. Kenneth Troy Gallo, Sainza, Naga City
				139,794.18	SOM Enterprises, Inc.	Mr. Maria Angeles C. Maresco, #1750 Star Ave., Sta. Cruz, MM, Naga City
				378,654.66	JRACS Pharmaceuticals	Mr. Rosella Cebazoel, Door 1 Almeda Bldg., Ipaquad St., Naga City
				52,442.80	JR Medical Supplies	Ms. Chona B. Nunez, E. Angeles St., Naga City
2010-015	12-Nov-10	Supply and Delivery of Food Commodities	2,152,000.00	1,252,730.00	Jonsson Gen. Mtsr	Mr. Roberto Imperial, Duña Josefa St., Naga City
				887,025.00	B1 & 2 Trading	Mr. Cebo I. Sajena, #01 Blumentritt St., Trapani, Naga City

IRA

REPORT ON THE UTILIZATION OF THE 2010 LOCAL DEVELOPMENT FUND
Under D.O. 0-42 (R.C. No. 1) - 2010
CONTINUING AND CURRENT APPROPRIATION CYCLE 2012
City of NAGA, Province of Camarines Sur
As of June 30, 2012

Region V

DEVELOPMENT PROJECTS	STATUS	CURRENT APPROPRIATION	TOTAL APPROPRIATION	EXPENDITURES			TOTAL BALANCE
				CONTINUING 2012	CURRENT 2012	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. SOCIAL DEVELOPMENT							
1. URBAN SETTLEMENTS DEVT. PROGRAM	4918	3,000,000.00	5,000,000.00				5,000,000.00
2. AREA UPGRADING PROJECT	4918.1	1,000,000.00	3,000,000.00	2,251,340.00	2,251,340.00	2,251,340.00	288,660.00
Sub-TOTAL		4,000,000.00	8,000,000.00		2,251,340.00	2,251,340.00	5,748,660.00
B. ECONOMIC DEVELOPMENT							
1. ANGELO SAN PARRALERAN PROJECT	8019	5,000,000.00	5,000,000.00				5,000,000.00
2. URBAN DEVT. & SERVICES UNIT	8018	27,026,014.28	37,405,083.28	12,007,722.05	12,007,722.05	12,007,722.05	15,397,361.23
3. MARKET TENANTS & STALLS RIGHTS	8018	4,000,000.00	4,000,000.00	2,941,708.00	2,941,708.00	2,941,708.00	1,058,292.00
4. AGRICULTURE & LIVELIHOOD DEVELOPMENT FUNDS	8018.1	5,500,000.00	5,500,000.00				5,500,000.00
a. Provision of Free Farming Facilities		7,500,000.00	7,500,000.00	3,585,200.00	3,585,200.00	3,585,200.00	3,914,800.00
b. Material Support Transport Vehicle		7,500,000.00	7,500,000.00				7,500,000.00
c. Improvement of Naga City Market		7,500,000.00	7,500,000.00				7,500,000.00
5. Other Productive Programs							
3. AMULTRIZATION OF DRP 1 PROJECT LEGONS	8113.1	32,133,613.51	32,133,613.51				32,133,613.51
a. DRP Phase 1a - Colonias, Naga, Ipaquad		27,727,925.38	27,727,925.38	1,540,218.23	1,540,218.23	1,540,218.23	26,187,707.15
b. DRP Phase 1b - Colonias, Naga, Ipaquad		16,262,968.72	16,262,968.72	9,163,276.91	9,163,276.91	9,163,276.91	7,100,000.00
c. DRP Phase 1c - Colonias, Naga, Ipaquad		3,207,279.41	3,207,279.41	1,379,285.24	1,379,285.24	1,379,285.24	1,827,994.17
d. DRP Phase 1d - Colonias, Naga, Ipaquad		4,356,259.99	4,356,259.99	1,912,481.18	1,912,481.18	1,912,481.18	2,443,778.81
Sub-TOTAL		71,229,826.82	71,229,826.82	11,795,265.19	11,795,265.19	11,795,265.19	59,434,561.63
C. ENVIRONMENTAL DEVELOPMENT							
1. SANITATION PROJ. - FURIO	8010.1	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
Sub-TOTAL		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
GRAND TOTALS		86,118,826.82	86,229,826.82	37,172,805.19	37,172,805.19	37,172,805.19	49,057,021.63

Items to Bid

The City Government of Naga through the **Local Disaster Risk Reduction Management Fund**, intends to apply the sum of **ONE MILLION EIGHT HUNDRED SEVEN THOUSAND NINE HUNDRED SIXTY-EIGHT (Php 1,807,968.00) Pesos**, being the Approved Budget for the Contract (ABC) to payments under the contract for the **Supply and Delivery of 2 Units Brand New Ambulance in Naga City, Contract Reference Number 2017-013**. Bids received in excess of the ABC shall be automatically rejected at bid opening.

Item No.	Qty.	Unit	Items	Approved Budget for the Contract (ABC)
1	2	Units	Brand New Ambulance, Emergency Rescue Vehicle with Standard Ambulance Conversion Specifications: Engine: 4D56 2.5 L Diesel Engine, 5 speed Manual transmission a. Body/Under Chassis: Standard Ambulance b. Outside body dimension: 99 IN. (L) x 38 in. (H) c. Body specification: Floor Sill : 1.5 mm. thick G. I. sheet (banded) Flooring : 1.2 mm. thick G. I. sheet with rubberized lining (corrugated) Corner posts : 1.5 mm. thick G. I. sheet (banded/rounded) Posts & Studs : 1.0 mm. thick G. I. sheet (banded) Sidings : 1.1 mm. thick G. I. sheet (banded) Front Panel : 1.0 mm. thick G. I. sheet (banded) Roof Rails : 0.9 mm. thick G. I. sheet (banded) Roofing : 1.0 mm. thick G. I. sheet (corrugated/gutterless) Back Doors : 7030 rear opening with fix glass on top, hinges, interior door holder & door lock mechanism Bumper : 2.0 mm. thick ms plate (banded) Tail Light Frame & Rear Step: 1.2 mm. thick G. I. sheet (banded) Head Lining : Perforated upholstery with foam cushion Body Paint : PU white finish (oven baked) d. ACCESSORIES: 3 pcs. Interior molded trim pads, 2 pcs. Interior passenger grab handles, 2 pcs. Rubber door stoppers, 1 pc. Cab connector w/ rubber facing, 1 pc. gas tank cover, 1 pc. Fiddling bench on right side door doctor and nurse seat, 1 pc. roomlight 12V w/ switch.	1,807,968.00

- e. **AMBULANCE MEDICAL EQUIPMENT & ACCESSORIES:**
 - 12.0 mm. thick marine plywood on flooring w/ bonded rubber vinyl matting on top.
 - 1 – locally manufactured ambulance stretcher w/ side rails, foam cushion, wheels & lock assembly
 - Additional fabricated type stretcher lock
 - 1 – fabricated type steel medicine cabinet w/ first aid kit including bag and supplies
 - 1 – I. V. bottle holder – stainless, ceiling type
 - 1 – rectangular type revolving lamp red and blue lens with speaker, hand-held microphone & PA system install on cab roof
 - Window curtain, medical green color w/ aluminum tube holder – left, right & rear portion
 - 1 – medical oxygen tank holder w/ nasal cannula, gauge regulator & dehumidifier
 - 1 – ambubag w/ resuscitator (adult & pedia combination)
 - 1 – fire extinguisher 5 lbs. capacity w/ holder
 - 1 – minor surgical kit w/ bag
 - 1 – BP apparatus aneroid type w/ std. stethoscope
- f. **AMBULANCE MARKINGS (STICKERS):** "Mirror Print" on front "AMBULANCE" portion

OTHER REQUIREMENTS:	
<ol style="list-style-type: none"> 1. Additional Stickers (Markings) on both sides L/R and at the back 2. LTO Registration 3. Warranty of 3 years or 100,000 kms. running time whichever comes first with unlimited mileage rust-through warranty. 4. FREE: Tint, Floor mat 5. Dual Air-con unit 6. Standard tools 	
TOTAL	P 1,807,968.00

Quarterly Statement of Cash Flows

CITY OF NAGA		
STATEMENT OF CASH FLOWS		
For the Quarter Ended June 30, 2012		
GENERAL FUND		
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from taxpayers	P	135,852,606.86
Share from Internal Revenue Collections		155,990,222.00
Receipts from sale of goods and services		55,115,548.41
Interest Income		4,852,521.59
Other Receipts		(37,978,107.08)
Total Cash Inflow	P	324,332,701.78
Cash Outflows:		
Payments -		
To suppliers/vendors	P	160,265,031.84
To employees		121,025,723.06
Interest Expensed		7,447,912.08
Other Disbursements		12,039,406.70
Total Cash Outflow	P	300,778,155.60
Net Cash from Operating Activities	P	23,454,546.18
Cash Flows from Investing Activities:		
Cash Outflows:		
To Purchase Property, Plant and Equipment	P	33,739,683.53
To Grant/Make Loans to Other Entities		1,232,700.28
Total Cash Outflow	P	35,072,383.81
Net Cash from Investing Activities		(35,072,383.81)
Cash Flows:		
Acquisition/(payments) of loans	P	9,352,395.64
Total Cash Inflow/(Outflow)	P	9,352,395.64
Net Cash from Financing Activities		9,352,395.64
Net Increase in Cash	P	(2,266,441.99)
Add: Cash at the Beginning of the Period		474,291,439.81
Cash at the End of the Period	P	472,024,997.82
		0.00

Report of Special Education Fund		
SEF Budget Accountability Form No. 3		
REPORT OF UTILIZATION For the Quarter Ending June, 2012		
Province / City / Municipality: NAGA CITY		
Amount Appropriated / Alloted		64,000,000.00
Less: Disbursement (broken down by expenses Class and by object of expenditures		
Personal Services	5,755,716.48	
Maintenance and Other Operating Expenses	17,808,997.73	
Capital Outlay	<u>6,878,637.25</u>	30,443,351.46
Balance		<u><u>33,556,648.54</u></u>

Statement on Receipts and Expenditures					
Particulars (1)	Account Code (2)	Past Year (Actual) (3)	CURRENT YEAR APPROPRIATION		TOTAL (6)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
I. Beginning Cash Balance Available for Appropriation					
A. Current Results of Operation		36,204,918.30		16,000,000.00	16,000,000.00
B. Continuing Appropriation					
Total Beginning Cash Balance Available for Approp.		36,204,918.30		16,000,000.00	16,000,000.00
II. Receipts					
A. Local Sources					
1. Tax Revenue					
a. Real Property Tax	508	39,431,238.24	32,336,332.38	4,363,667.62	36,700,000.00
b. Special Education Tax					
c. Other Local Taxes	691-699	97,679,926.75	77,247,484.71	16,322,655.29	93,670,000.00
Total Tax Revenue		137,000,164.99	109,583,777.09	20,686,322.91	130,270,000.00
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees	601 & 606	2,262,347.52	1,294,911.50	1,165,068.44	2,420,000.00
2. Permit Fees	605	11,169,814.50	8,213,737.29	1,707,862.71	7,000,000.00
3. Other Fees	608	695,789.22	231,270.83	1,024,279.80	100,000.00
b. Business and Service Income	613-649	66,515,182.59	35,960,178.91	16,363,421.09	52,320,000.00
c. Other Income/Receipts	663 & 676	10,267,208.71	5,663,150.44	1,871,809.56	7,535,000.00
Total Non-Tax Revenue		89,734,322.64	49,293,298.99	21,004,992.00	70,308,290.00

II. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees	401 & 606	2,262,347.62	1,234,911.95	1,195,048.44	2,420,000.00
2. Permit Fees	605	11,169,814.58	6,211,737.29	1,707,982.71	7,921,460.00
3. Other Fees	600	656,769.22	231,276.00	(123,276.00)	100,000.00
b. Business and Service Income					
1. Business and Service Income	613-649	65,315,162.59	35,960,178.91	18,363,421.09	52,328,600.00
2. Other Income/Receipts	661 & 679	10,207,208.71	5,891,192.44	1,671,000.56	7,535,000.00
Total Non-Tax Revenue					
		89,754,328.54	49,391,296.60	21,604,952.80	70,208,296.60
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
Unreleased IRA	685	292,778,640.68	185,844,654.00	128,922,086.00	292,778,640.00
Unreleased IRA		3,919,727.00		3,919,727.00	3,919,727.00
2. Shares from GOCCs	670	2,667,963.00		2,667,963.00	2,667,963.00
3. Other Shares from National Tax Collection				1,000,000.00	1,000,000.00
4. Extraordinary Receipts					
a. Grants and Donations	662	114,965.00			
b. Other Subsidy Income		285,483.00			
c. Assets from Trust Funds/Other Subsidy Income		6,247,908.64	23,094,453.66	623,004,453.66	
5. Interest Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					
6. Capital Investment Receipts					
a. Gain on Sale of Assets		-	-	-	-
b. Gain on Investments		-	-	-	-
C. Miscellaneous Items, Loans and Borrowings					
Total Receipts from External Sources					
		308,012,884.44	199,726,487.66	110,636,042.34	300,364,530.00
Total Current Income Collection					
		634,746,172.37	348,614,662.75	162,327,217.21	609,642,826.60
TOTAL RECEIPTS (I + B + C)					
		579,960,290.67	348,614,662.75	168,327,217.21	596,942,826.60
II. Expenditures					
A. General Public Service					
		86,811,495.02	187,240,395.00	115,488,101.51	366,734,586.51
B. Economic Service					
		63,267,875.69	86,256,666.79	74,003,774.79	161,669,753.65
C. Social Service					
		145,279,741.67	19,058,305.36	29,489,190.58	48,147,556.94
TOTAL EXPENDITURES					
		295,359,074.58	392,565,367.15	223,781,066.88	516,551,897.10

STATEMENT OF DEBT SERVICES						
BUDGET YEAR 2012						
NAGA CITY						
As of JUNE 30, 2012						
General Fund						
Creditor	Date Contracted	Terms	Principal Amount	Previous Payments		
				Principal	Interest	GAT
DSP	4/9/00 to 4/9/13	Payable in 23 yrs. inclusive of 3 yrs. grace period in 40 equal installments. (interest variable)	40,000,000.00	36,000,000.00	32,799,061.05	68,795,061.05
DSP	11/20/06 to 11/20/15	Payable in 30 yrs. inclusive of 3 yrs. grace period, in 28 quarterly installments. (interest variable)	47,255,832.00	30,559,811.10	23,298,323.23	53,858,134.33
LEP	1/15/1000 to 1/15/13/14	7.20% per annum, fixed, 3 yrs. grace period payable in 15 yrs. quarterly installments.	222,128,662.00	4,227,692.00	37,590,877.18	21,818,229.18
LEP	8/28/10 to 8/3/2000	3% per annum, subject to quarterly reprising payable in 10 yrs.	40,819,526.00	2,493,380.40	3,797,033.29	11,740,415.69
DSP	2/26/12 to 12/31/2015	5.5% interest, no grace period on principal, payable in 20 equal quarterly amortization, payable through automatic debit against the deposit account in 5 yrs.	26,754,461.69	2,675,490.35	896,883.52	40,344,077.56
DSP	4/11/12 to 11/23/2016	5.75% interest, no grace period on interest, payable in 20 equal quarterly amortization, payable through automatic debit against the deposit account in 5 yrs.	28,871,585.95	1,335,557.10	17,640.63	4,852.03
			211,130,796.57	84,779,859.85	38,394,512.23	46,496.13
						123,101,968.13

Amount Due (July-December, 2012)				Balance of
Principal	Interest	GRT	Total	the Principal
1,000,000.00	133,333.33		2,133,333.33	4,000.
2,347,857.15	334,375.00		2,682,232.15	14,999.
4,756,080.00	2,979,725.63		7,735,805.63	317,002.
2,340,966.40	930,616.50		3,271,582.90	35,325.
2,925,483.34	731,875.62	26,393.28	3,713,909.57	26,798.
5,033,134.31	747,537.70	57,370.89	5,838,042.90	27,352.
17,013,458.04	6,037,473.78	73,820.67	23,124,802.49	226,358.


Supplemental Procurement Plan

Republic of the Philippines
CITY OF NAGA
 J. Miranda Ave., Concepcion Pequeña, Naga City 4400
BIDS AND AWARDS COMMITTEE (BAC)

CERTIFICATION

This is to certify that the Bids and Awards Committee (BAC), this city has not prepared nor posted any supplemental Annual Procurement Plan (APP) for CY 2012.

Issued this 12th of September, 2012 at Naga City, Philippines for whatever purpose it may serve.


FLORENCIO T. MONGOSO, JR.
 Chairperson, BAC/Acting City Administrator

Trust Fund/ PDAF Utilization						
FUND UTILIZATION REPORT						
PRIORITY DEVELOPMENT ASSISTANCE FUND						
as of JUNE 30, 2012						
Date	REV #	DR Number	PARTICULARS	ACTUAL RELEASE	ACTUAL EXPENSES	AMOUNT PER MOD.
2/25/2010	195	WIC-2181	PDAF Gen. Fund- Pangasinan	1,000,000.00		
11/25/2010	3101	ROCP-066480	PDAF Gen. Fund- Pangasinan	1,000,000.00		
3/24/2010	274		Proposed Payroll, Local Magistrate			
			Right of Honor/ Payroll, Baguio City		190,394.14	
9/10/2011	207	G-11-01030	PDAF Gen. Fund- Pangasinan	2,000,000.00		
11/11/2011	209		Census Count Project, City Hall		677,516.09	
12/21/2011	353		Cost of books		1,750.00	
12/29/2011	371-5	G-11-01793	PDAF Gen. Fund- Pangasinan	5,580,000.00		
				6,580,000.00	1,839,660.21	4,670,122.70



Annex 4

The SGH Scorecard Validation Tool

CONCERNED CITIZENS OF ABRA FOR GOOD GOVERNMENT, INC. (CCAGG)
Partnership and Institution Building for Good Governance Project
Seal of Good Housekeeping (SGH) Validation Form
October 2012

INSTRUCTIONS

Validation of the Compliance of Full Disclosure Policy in 7 Municipalities of Abra
October 2012

1. Before conducting the interview, focus group discussion or community meeting
 - a) Greet the group / individual – ***“Good morning/good afternoon/good evening. Thank you for meeting with me/us today. My name is _____ from _____ (your organization).”***
 - b) Let the participants/respondent introduce themselves.
 - c) Explain the objective of the interview/focus group discussion – ***“The OBJECTIVE of our interview / discussion is to see how far the Full Disclosure Policy of the government has been complied with, if people have accessed the information through the documents that have been posted and what changes, if any, has it brought to the municipality/barangay.”***

“Another OBJECTIVE is the conduct of the assessment on the implementation of the Citizens’ Charter particularly frontline service delivery at the Municipal Health Office and Local Civil Registrar – if there was an assessment/survey conducted, how was it conducted, who and when was it conducted. ”

“The last objective is on the Indigenous People’s representative to the legislative body for municipalities with IP population – if there is already an IP representative to the Sanggunian Bayan, how was he/she chosen, when was he/she chosen, if there is none yet, when will the SB assign an IP representative.”

The OVER-ALL OBJECTIVE of this is to recognize local governments with above benchmark performance in internal housekeeping and scale up the practice of transparency, accountability and participation.

“Our DISCUSSION will be summarized and shared with you at a later date.”

2. On the Survey/Validation Tool

- ✓ Depending on the confidence / capability of the team, the team can be divided into several groups: one person can take care of B.2 (on transparent governance) – interview with BAC Chairman and/or BAC members, 3 persons (one site each) can take care of B.3 (on posting of documents in 3 publicly accessible and conspicuous places), two persons can take care of C (on frontline service performance) – one for MHO and another one for the Local Civil Registrar, and one can interview 5 municipal employees on D (on the utilization of documents posted).
- ✓ **Take note that Oct. 26 is official holiday; hence interviews with government employees should all be done on Oct. 25.**
- ✓ Coordinate during the first day with the barangay captains whom you want to conduct focus group discussion for D (on the utilization of documents posted).
- ✓ Focus group discussions with barangay officials and POs, basic sectors and other community members on D (utilization of documents posted), can be done on the second day.
- ✓ On Accountable Governance – Like what we did during the training, using the COA report (summary), just answer each item.
- ✓ E (IP representative at the legislative body) is an addition by DILG Provincial Director Crescencio Calina. This is not in the original tool that we used during the training. There are also some slight revisions in the tool particularly on B.2.3.e (page 4) where the item is disaggregated into 3 upon the suggestion of Rose Nierras of IBP.
- ✓ Lastly, please be sensitive, avoid tendency to fault-finding; be critical yet constructive. **GOOD LUCK TO ALL OF US!**

GENERAL INFORMATION

Name of Municipality: _____ Province: Abra Income Class: _____ Regional Location: CAR

Name of Local Chief Executive: _____ Term of Office: _____

A. On Accountable Governance

1. On COA's Opinion on the LGU's CY 2011 Financial Statements and Status of Implementation of Prior Years' Audit Recommendations, based on COA Audit Reports

A.1			0	1	2	3	Remarks	Notes
	A.1.1	What is the opinion rendered by COA on the LGU's CY 2011 Financial Statements?	Adverse	Disclaimer	Qualified	Unqualified		Reference document: CY 2011 Annual Audit Report Required attachments: a. Official transmittal of AAR from COA-RO to the LCE; b. AAR Executive Summary
	A.1.2	Official transmittal of AAR from COA-RO to the LCE	None	Yes				
	1.1.3	AAR Executive Summary	None	Yes				
	1.1.4	Status of Implementation of Prior Years' Audit Recommendations	All not implemented	Partially implemented (50% and below)	Fully implemented	Not applicable		
	1.1.4	For unliquidated and overdue cash advances of personnel, all remedies should be resorted to enforce settlement.	Not implemented	Partially implemented	Fully implemented	Not applicable		

Date: _____
 Time start: _____ Time end: _____
 Interviewer(s):
 1.
 2.
 3.
 Respondent s:
 1.
 2.

GENERAL INFORMATION

Name of Municipality: _____ Province: Abra Income Class: _____ Regional Location: CAR

Name of Local Chief Executive: _____ Term of Office: _____

B. On Transparent Governance

2. On compliance to the Government Procurement and Reform Act (Republic Act 9184), based on interview with BAC Chairperson and/or members

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.1	Does the LGU have an organized Bids and Awards Committee?				Reference documents: RA 9184 and its IRR <i>See/Write down Executive Order No. and date of issuance for the organization of the Bids and Awards Committee (BAC).</i>
		If yes, determine functionality using the following criteria:				<i>Go to the next item.</i>

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.2	Composition is based on Section 11 of R.A. 9184				<p>>1 rep. each from the regular offices under the Office of the LCE such as, but not limited to, the ff: Office of the Administrator, Budget Office, Legal Office, Engineering Office, General Services Office; and</p> <p>>a representative from the end user unit.</p> <p>>in no case shall the Head of the Procuring Entity and/or the approving authority be the Chairman or a member of the BAC.</p> <p><i>Get names of BAC members.</i></p>
	B.2.3	Procurement rules and procedures are enforced:				<p>This covers the whole bidding process from the preparation of bidding documents to the awarding of winning bidders.</p> <p><i>> Leave this blank. Go to the next item.</i></p>
	B.2.3.a	Are all procurement opportunities, results of bidding and related information posted in the PhilGEPS bulletin board?				<p>Section 8.2.1.a, RULE III, Revised IRR R.A. 9184</p> <p>All Procuring Entities are required to post all procurement opportunities, results of bidding and related information in the PhilGEPS bulletin board</p>
	B.2.3.b	Is all procurement done through competitive bidding except as provided?				<p>Section 10, RULE IV – Competitive Bidding</p> <p>All procurement shall be done through competitive bidding, except as provided in Rule XVI of the IRR.</p>
	B.2.3.c	Are there at least two (2) NGO observers present in all stages of the procurement process, where at least one comes from a duly recognized private group in a sector or discipline relevant to the procurement?				<p>Section 13, RULE V – Bids and Awards Committee</p> <p>To enhance the transparency of the process, the BAC shall, in all stages of the procurement process, invite, in addition to the representative of the COA, at least two (2) observers, who shall not have the right to vote, to sit in its proceedings where: 1) at least one shall come from a duly recognized private group in a sector or discipline relevant to the procurement at hand; 2) the other observer shall come from a non-government organization (NGO)</p>

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.3.d	Were the bidding documents kept confidential prior to their official release to prospective bidders?				Section 19, RULE VI – Access to Information In all stages of the preparation of the Bidding Documents, the procuring entity shall ensure equal access to information. Prior to their official release to prospective bidders, no aspect of the Bidding Documents shall be divulged or released to any prospective bidder or person having direct or indirect interest in the project to be procured, or to any party, except those officially authorized in the handling of the documents.
	B.2.3.e	<p>Were the Invitation to Bid/Request for Expression of Interest:</p> <ol style="list-style-type: none"> 1) Advertised at least once in a qualified newspaper, 2) Posted continuously in the PhilGEPS website 3) Posted on the premises of the procuring entity as provided by law? 				<p>Section 21.2, RULE VII – Advertising and Posting of the Invitation to Bid/Request for Expression of Interest The Invitation to Bid/Request for Expression of Interest shall be: a) advertised at least once in one (1) newspaper of general nationwide circulation for at least two (2) years before the date of issue of the advertisement; b) posted continuously in the PhilGEPS website, the website of the procuring entity concerned, if available, and the website prescribed by the foreign govt./foreign or international financing institution, if applicable, for seven (7) calendar days starting on date of advertisement; and c) posted at any conspicuous place reserved for this purpose in the premises of the Procuring Entity concerned for seven (7) calendar days, if applicable, as certified by the head of the BAC Secretariat of the Procuring Entity concerned except: a) for contracts to be bid with an approved budget of Two Million Pesos (P2,000,000.00) and below for the procurement of good, Five Million Pesos (P5,000,000.00) and below for the procurement of infrastructure projects, and One Million Pesos (P1,000,000.00) and below or those whose duration is four (4) months or less for the procurement of consulting services.</p> <p><i>NOTE: Three answers for this part.</i></p>

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.4	Are all meetings held at the provincial capitol, city or municipal hall?				
	B.2.5	Are the proceedings of the meetings documented?				
	B.2.6	Are the proceedings of the meetings made available upon request?				
	B.2.7	At least one CY 2012 Minutes of the Meetings				Required attachment <i>Just see the document; no need to get a copy. Take note of the date of the meeting, venue of meeting, agenda of the meeting, names of people who participated and who prepared the minutes of the meeting.</i>
	B.2.8	At least one bidding document				Required attachment <i>Just see the document; no need to get a copy. Take note of the subject of the bidding (what project was bid), who is the bidder, how much, when was it bid, etc.</i>
	B.2.9	At least one BAC Resolution				Required attachment <i>Just see the document; no need to get a copy. Take note of the content of the Resolution, when was the Resolution made, who are the signatories of the Resolution, etc.</i>
	B.2.10	In the procurement of supplies, goods and services this year, has the LGU utilized the online services of the Philippine Government Procurement System (PhilGEPS)?				Reference documents: RA 9184 and its IRR
		If yes, are the following being posted?				<i>Go to the next item</i>

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.11	Bid of Notice Abstract				<p>This refers to the procurement opportunities posted in the PhilGEPS website such as Items to Bid and Request for Quotation.</p> <p><i>Check if this is posted at the Full Disclosure Bulletin Boards and in the PhilGEPS.</i></p>
	B.2.12	Notice of Awards Abstract				<p>This refers to the document posted indicating the winning bidder(s) through the PhilGEPS website (www.philgeps.net).</p> <p><i>Check if this is posted at the Full Disclosure Bulletin Boards and in the PhilGEPS.</i></p>
	B.2.13	One downloaded copy of the Bid Notice Abstract				<p>Required attachment</p> <p><i>Just see if there are these documents; no need to get a copy. Take note of the details (what project, date the abstract was issued, who prepared it – signatory, etc.)</i></p>
	B.2.14	One downloaded copy of the Notice of Awards Abstract				<p>Required attachment</p> <p><i>Just see if there are these documents; no need to get a copy. Take note of the details (what project, date of the notice, who signed it, etc.)</i></p>

B.2			0	1	Remarks	Notes
			No	Yes		
	B.2.15	Sample of complete documents for a conducted bidding event: a) Contract Agreement; b) Bidding Documents; c) Winning bidder's bid, including Eligibility requirements, Technical and Financial Proposals, and all other documents/statements submitted; d) Performance Security; e) Credit line in accordance with the provisions of this IRR, if applicable; f) Notice of Award of Contract; and g) Other contract documents that may be required by existing laws and/or the procuring entity concerned in the Bidding Documents, such as the construction schedule and S-curve, manpower schedule, construction methods, equipment utilization schedule, construction safety and health program approved by the DOLE, and PERT/CPM for infrastructure projects.				<p>Required attachment</p> <p><i>Just see if there are these documents; no need to get a copy. Take note of the details (what project, date of the notice, who signed it, etc.).</i></p>

GENERAL INFORMATION

Name of Municipality: _____ Province: Abra Income Class: _____ Regional Location: CAR

Name of Local Chief Executive: _____ Term of Office: _____

B. On Transparent Governance

3. In the full disclosure of local budget and finances, bids and public offerings, indicate if the following documents are posted in three publicly accessible and conspicuous places within the territorial jurisdiction of the LGU, *based on actual site visit*. If the LGU has a website, *review website* and indicate document date in the box below.

			Indicate document date				Remarks	Notes
			0	1				
B.3			Posted at accessible place 1	Posted at accessible place 2	Posted at accessible place 3	Posted at LGU website (for LGUs w/ website only)		
			NO					
B.3.1	Annual Budget Report for CY 2012							
B.3.2	Annual Procurement Plan or Procurement List for CY 2012							
B.3.3	Special Education Fund Income and Expenditure Estimates for CY 2012							
B.3.4	Statement of Debt Service for CY 2012							
B.3.5	Gender and Development Accomplishment Report for CY 2011							
B.3.6	Statement of Receipts and Expenditures for CY 2011							
B.3.7	Quarterly Statement of							

			0	Indicate document date				Remarks	Notes
				1	2	3	4		
B.3			NO	Posted at accessible place 1	Posted at accessible place 2	Posted at accessible place 3	Posted at LGU website (for LGUs w/ website only)		
		Cash Flows for 1 st and 2 nd Quarters of CY 2012							
B.3.8		Items to Bid for 1 st and 2 nd Quarters of CY 2012							
B.3.9		Report of Special Education Fund Utilization for 1 st and 2 nd Quarters of CY 2012							
B.3.10		Trust Fund (PDAF) Utilization for 1 st and 2 nd Quarters of CY 2012							
B.3.11		Bid Results on Civil Works, and Goods and Services for 1 st and 2 nd Quarters of CY 2012							
B.3.12		Abstract of Bids as Calculated for 1 st and 2 nd Quarters of CY 2012							
B.3.13		20% Component of the IRA Utilization for 1 st and 2 nd Quarters of CY 2012							
B.3.14		Supplemental Procurement Plan for CY 2012							
B.3.15		5% Disaster Risk Reduction Management Fund (Calamity Fund) Utilization for 3 rd Quarter of CY 2012							

B.3.16. Where were the documents posted? (accessible/conspicuous places – i.e. in front of the municipal hall, market, church, etc.)

1) _____ 2) _____ 3) _____

Take photo of each accessible/conspicuous place. Note when the photo was taken.

B.3.17. Indicate the LGU website: _____

Date: _____
Time start: _____ Time end: _____
Interviewer(s):
1. _____
2. _____
3. _____
Respondent _____

GENERAL INFORMATION

Name of Municipality: _____ Province: Abra Income Class: _____ Regional Location: CAR

Name of Local Chief Executive: _____ Term of Office: _____

C. On Frontline Service Performance

C.1. For the Municipal Health Office personnel

C.1.1. Was your LGU assessed regarding the implementation of the Citizens' Charter specifically services of the Municipal Health Office? /___/ Yes /___/ No

C.1.2. If yes, how was it conducted?

C.1.3. Who conducted the assessment?

C.1.4. When was it conducted?

C.2. For the Local Civil Registrar personnel

C.2.1. Was your LGU assessed regarding the implementation of the Citizens' Charter specifically services of the Local Civil Registrar? /___/ Yes /___/ No

C.2. If yes, how was it conducted?

C.3. Who conducted the assessment? _____

C.4. When was it conducted? _____

GENERAL INFORMATION

Name of Municipality: _____ Province: Abra Income Class: _____ Regional Location: CAR

Name of Local Chief Executive: _____ Term of Office: _____

Target Respondent Type	Methodology	Notes
1. Municipal Employees (at least 5)	Interview	Names of respondents are kept confidential.
2. Barangay Officials (20%)	Focus Group Discussion	Please note participants. Attendance sheet required.
3. People's Organizations, Basic Sectors, Private Sectors and other constituents	Focus Groups Discussion / Community Meeting	Please note participants. Attendance sheet required.

Date: _____

Time start: _____ Time end: _____

Interviewer(s):

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

Respondents _____

Respondent Type _____

D. On the Utilization of Documents Posted

Guide Questions –

D.1. Have you yourself seen a Full Disclosure Bulletin Board? /___/ Yes /___/ No

D.2. Can you describe where the Full Disclosure Bulletin Boards are located?

1) _____ 2) _____ 3) _____

D.3. Have you yourself taken a look at what was posted on the Full Disclosure Bulletin Board? /___/ Yes /___/ No

If yes, a) Please recall what documents were posted

b) Please share your comments about the documents posted

D.4. Do you have personal knowledge of other people looking at the Full Disclosure Bulletin Board? /___/ Yes /___/ No

If yes, please describe who you have observed looking at the Full Disclosure Bulletin Board – who, when, how many, how often

D.5. Do you think the posting of the documents on the Full Disclosure Bulletin Board have brought about any changes in the municipality?

/___/ Yes /___/ No

If yes, please describe changes.

D.6. Do you have any recommendations on how to better disseminate/share the documents posted? /___/ Yes /___/ None

If yes, what are these? (state at least 3)

- 1.
- 2.
- 3.

D.7. Do you have recommendations regarding the Full Disclosure Policy of this Administration? /___/ Yes /___/ No

If yes, what are these? (state at least 3)

- 1.
- 2.
- 3.

E. On Indigenous Peoples' Representative at the Legislative Body (only for Luba, Langiden, San Quintin, Danglas and Peñarrubia)

(NOTE: Interview with the Vice Mayor and/or SB members)

E.1. Do you have an IP representative in your legislative body (Sanggunian Bayan)? /___/ Yes /___/ None

E.2. If yes, since when? _____ and who? _____

E.3. If none yet, do you plan to fill it up? /___/ Yes /___/ No.

E.4. If yes, when? _____

GENERAL COMMENTS / OBSERVATIONS:



Annex 5



**DLSU Jesse M. Robredo
Institute of Governance**



Training on Budget Work for CSOs

Evaluation Form

Your honest evaluation and comments will help us improve future activities. Thank you for answering the questions below.

Instructions: Using a rating scale of 1 to 5 (highest rating), answer questions 1 to 10 below. Place a tick (✓) mark on the appropriate box. Provide only one answer to each question

	Min 1	2	3	4	Max 5
1. Prior to the actual training, I received adequate information about the training objectives, contents and methods.					
Comments on <i>Adequacy of Information Provided Prior to Training</i>					
2. It was clear to me what my role shall be and how I can contribute to the training.					
Comments on <i>Clarity of Expected Role and/or Contribution to the Training</i>					
3. During the training, it became clearer to me what the training objectives /outputs are.					
Comments on <i>Clarity of Objectives and Outputs During the Training</i>					
4. The training objectives were achieved and expected outputs were produced.					
Comments on <i>Achievement of Training Objectives and Outputs</i>					
5. The training content/topics were appropriate to achieve the training objectives.					
Comments on <i>Appropriateness of Content/Topics</i>					
6. The methods used in the different sessions were appropriate.					
Comments on <i>Appropriateness of the Methods Used</i>					
7. The resource persons/speakers provided relevant information.					

	Min 1	2	3	4	Max 5
Comments on <i>Relevance of Inputs / Presentations</i>					
8. I am satisfied with the facilitation/moderation of the different discussions whether in plenary or in the small groups.					
Comments on the <i>Quality of the Facilitation</i>					
9. The contributions of my fellow participants helped deepen my understanding of the topics covered.					
Comments on <i>Participants' Contribution helping to deepen understanding of issues</i>					
10. Adequate and appropriate materials were provided (hand-outs, brochures, and other reading materials).					
Comments on <i>Adequacy and Appropriateness of learning materials</i>					
11. The training venue was conducive to learning and a healthy interaction.					
Comments on <i>Appropriateness of the Venue</i>					
12. I was satisfied with the meal and snacks.					
Comments on the <i>Food provided during the training</i>					
13. The training was well-organized.					
Comments on the <i>Over-all Organization of the Training</i>					
14. I can use what I have learned from this training in my own organization.					
Comments on <i>Application of Learnings to Own Organization</i>					

Please write your additional comments at the back of this form!



Annex 6



**DLSU Jesse M. Robredo
Institute of Governance**



Training on Budget Work for CSOs

CONTENT/SESSION TOPIC	HIGHLIGHTS OF THE SESSION/PRESENTATION	Concerns Raised	
		QUESTIONS/COMMENTS	RESPONSES/RESOLUTIONS