

GUIDELINES ON PROVINCIAL/LOCAL PLANNING AND EXPENDITURE MANAGEMENT

Volume 1 **Integrated Framework**



Asian Development Bank



National Economic and Development Authority

Volume 1: Integrated Framework

This is part of the **Guidelines on Provincial/Local Planning and Expenditure Management** produced under the NEDA-ADB Technical Assistance on Strengthening Provincial and Local Planning and Expenditure Management. The Guidelines consist of:

- Volume 1: Integrated Framework
- Volume 2: Provincial Development and Physical Framework Plan
- Volume 3: Investment Programming and Revenue Generation
- Volume 4: Tools and Techniques on Budgeting and Public Expenditure Management
- Volume 5: Project Evaluation and Development

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Integrated VOLUME 1 Framework

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National
Economic and
Development
Authority

Message

The Philippine economy again exhibited its vaunted resiliency, with the gross domestic product (GDP) surging by 6.9 percent in the first quarter of 2007, the highest growth rate in 17 years. With the better performance of our industry's competitiveness as well as our investment climate, the government is upbeat about the country's economic growth in the future. To ensure that the benefits of development and growth are equitably shared among all Filipinos, the National Economic and Development Authority (NEDA) will continue its partnership with local governments.

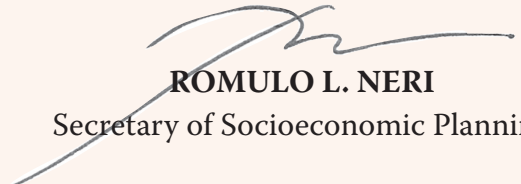
Drawing from our mandate to coordinate the formulation of the Medium-Term Philippine Development Plan (MTPDP) 2004-2010 and Medium-Term Public Investment Program and their counterparts, the Regional Development Plans and Regional Development Investment Programs, NEDA has been providing technical assistance to local governments in development planning and project development. Part of this effort is the formulation of the Guidelines on Provincial/Local Planning and Expenditure Management to help the provinces plan effectively; identify, prepare and prioritize critical programs and projects; and raise and allocate resources in accordance with greater regional and national development goals and objectives.

Given its strategic position in catalyzing the development process, these provinces can contribute to national wealth creation through systematic planning wherein resources are used more efficiently in financing programs and projects. With efficient public spending, more investments will come in, leading to more jobs, mobilizing more revenues for local and national governments, and improving the quality of life of our countrymen. With these guidelines focused on the provinces, it will eventually help strengthen the capacities of component cities and municipalities as well as fill the gaps in the delivery of devolved services.

With the formulation of the Guidelines on Provincial/Local Planning and Expenditure Management, we envision not only greater influence of the provincial plan on local

development but also stronger linkage of local development objectives with the regional and national priorities.

I take this opportunity to thank the Asian Development Bank (ADB) for their support in this endeavor under the Technical Assistance on Strengthening Provincial and Local Planning and Expenditure Management. We look forward to future joint efforts with the ADB in empowering local governments - our partners in regional and national development.



ROMULO L. NERI
Secretary of Socioeconomic Planning




Message

The Asian Development Bank's (ADB's) Country Strategy and Program (CSP) for the Philippines identifies six binding constraints to higher growth and more rapid poverty reduction: (i) fiscal imbalance, (ii) a more attractive investment climate, (iii) lack of infrastructure, (iv) a more efficient management of assets, land, and resources, (v) weak institutional capacity, and (vi) geographical inequalities. These align with the thematic thrust of the Government's Medium-Term Philippine Development Plan (MTPDP) 2004-2010. Good governance at the local government level is a key policy strategy to directly address some, if not all, of these interlocking constraints.

The ADB's Technical Assistance (TA) for Strengthening Provincial and Local Planning and Expenditure Management, which is an integral part of the CSP, supports good local governance. It will strengthen the provincial/local planning, budgeting, revenue generation, and investment programming evaluation framework. A major output of the assistance is a comprehensive set of guidelines that will serve as a ready reference for local chief executives, officers and staff in their revenue generation, planning, budgeting and investment programming activities.

We congratulate the National Economic and Development Authority together with the key local government oversight agencies, such as the Department of Interior and Local Government, the Department of Finance, and the Department of Budget and Management, for taking the lead and their active involvement; and the local government leagues for their participation and valuable suggestions in the preparation of the reference guide.

The production of the reference guide is not an end in itself, but a platform for achieving better outcomes, such as improved service delivery and more efficient use of scarce local government resources. We hope that ADB's support will contribute to achieving our shared objective of a Philippines free of poverty.



TOM CROUCH
Country Director
Philippines Country Office

Foreword

The five-volume Guidelines on Provincial/Local Planning and Expenditure Management are the major outputs of the Technical Assistance (TA) on Strengthening Provincial and Local Planning and Expenditure Management implemented by the National Economic and Development Authority (NEDA) and the Asian Development Bank (ADB) from April 2005 to June 2007.

Consultative and participatory approaches as well as intensive review were conducted in preparing the guidelines. The TA's Project Steering Committee was organized with NEDA as Chair and the Department of the Interior and Local Government, Department of Budget and Management, Department of Finance, League of Provinces, League of Cities, and governors who sit in the NEDA Board-Regional Development Committee as members. The Committee was assisted by NEDA's Regional Development Coordination Staff that also served as technical and administrative secretariat to all TA activities.


A national consultative workshop and an inception mission were undertaken. These generated key comments and helped shape the contents of the guidelines that include (a) emphasis on the linkage among the processes of planning, investment programming, and budgeting; (b) merger of the provincial development plan and the provincial physical framework plan; and (c) inclusion of case studies to showcase actual local government experiences.

The guidelines and case studies were prepared by a team of consultants and subsequently reviewed by the NEDA regional offices and local government representatives for technical soundness, user-friendliness and applicability. These were later used as reference material in training workshops conducted for 325 key officials from 72 provinces, six cities, and one municipality. The workshops generated comments and inputs to further enrich the revised guidelines and strengthened the capability of provincial planners and other key officials.

The guidelines were then reviewed by a technical editor, a copy editor, and by NEDA officials and staff to ensure consistency within and across volumes, and to emphasize key concepts and processes.

In the process of refining the guidelines, planning-budgeting issues were clarified and later embodied under the DILG-NEDA-DBM-DOF Joint Memorandum Circular (JMC) No. 1 issued on 8 March 2007. With the harmonization of local planning, investment programming, revenue administration, and budgeting and expenditure management set in place, the four agencies are duty-bound to reconcile with the JMC their subsequent policies, guidelines and corresponding capacity building programs for local governments.

With the highly consultative and detailed review process undertaken, we hope that these guidelines could truly help the provinces plan effectively, prioritize critical programs and projects accordingly, and generate sufficient resources to finance their undertakings.



AUGUSTO B. SANTOS
Deputy Director-General
NEDA Regional Development Office

Acknowledgement

There are a number of institutions and individuals who supported and contributed immensely in coming out with this five-volume Guidelines on Provincial/Local Planning and Expenditure Management that were produced by the National Economic and Development Authority (NEDA) and the Asian Development Bank (ADB) under the Technical Assistance (TA) on Provincial and Local Planning and Expenditure Management:

The Project Steering Committee chaired by Secretary Romulo L. Neri and the members who gave policy guidance for the duration of the NEDA-ADB TA: Department of the Interior and Local Government (Secretary Ronaldo V. Puno and Assistant Secretary Austere A. Panadero); Department of Budget and Management (Secretary Rolando G. Andaya and Dir. Carmencita N. Delantar); Department of Finance (Secretary Margarito B. Teves, Dir. Ma. Presentacion R. Montessa and Dir. Helena B. Habulan); Governor Luis Raymund F. Villafuerte, Jr. of Camarines Sur; Governor George P. Arnaiz of Negros Oriental; Governor Loreto Leo S. Ocampos of Misamis Occidental; League of Provinces (Governor Erico B. Aumentado and Asst. Sec. Gen. Alex Raoul Villano); and League of Cities (Mayor Jerry P. Treñas).

The ADB, particularly Mr. Tom Crouch, Country Director of the Philippines Country Office, for believing that this TA will spell the difference at the local level and for his involvement in all project milestones; Ms. Xuelin Liu, Country Economist and my counterpart as focal person for the TA, who worked closely with us from the preparatory study, inception, guidelines formulation and review, conduct of trainings and various consultations; and the other ADB staff led by Mr. Joven Z. Balbosa, who stood by us through the demands of the project closure and crossover to the second phase.

The experts who collaborated with us in crafting the guidelines: Dr. Benjamin V. Cariño (Volume 1 - Integrated Framework), Dr. Arturo G. Corpuz (Volume 2

- Provincial Development and Physical Framework Plan and harmonization of the five volumes), Dr. Norman R. Ramos (Volume 3 - Investment Programming and Revenue Generation), Dr. Rosario G. Manasan (Volume 4 - Tools and Techniques on Budgeting and Expenditure Management), Ms. Rosemarie G. Edillon (Volume 5 - Project Evaluation and Development), Dr. Florian A. Alburo (technical review), and Dr. Jose Y. Dalisay (copy-editing).

The officials/staff of the 15 NEDA regional offices, 73 provinces, 10 cities, one municipality, two LGU leagues, and numerous other individuals listed at the back of this volume, who attended and provided valuable inputs during meetings, workshops and training sessions.

Finally, the Regional Development Coordination Staff of the NEDA Regional Development Office (RDO), initially under my helm and later under OIC-Director Susan Rachel G. Jose, for providing overall project technical and secretariat support.

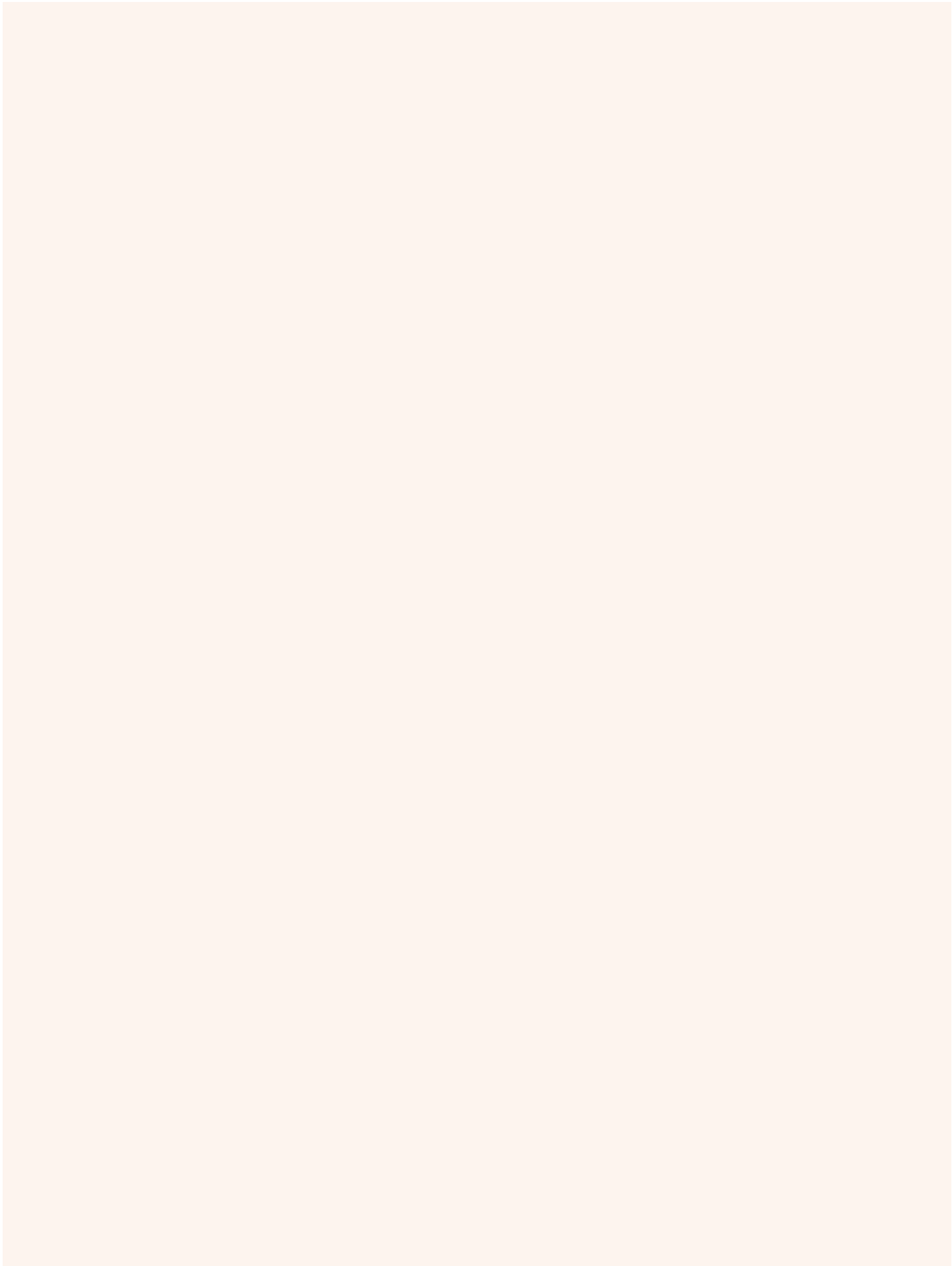
Since NEDA embarked on this pioneering project which synchronized planning, investment programming, and budgeting activities at the provincial level, Secretary Romulo L. Neri has been the trailblazer providing the vision and guideposts toward formulating innovative approaches for this TA, foremost of which is the simplified approach to project evaluation and development. Complementary to this is the advocacy of Deputy Director-General Augusto B. Santos of NEDA-RDO for including the revenue generation aspect in this set of guidelines, which is so critical in translating the plans to what can be seen on the ground.



MARCELINA E. BACANI
Assistant Director-General
NEDA Regional Development Office

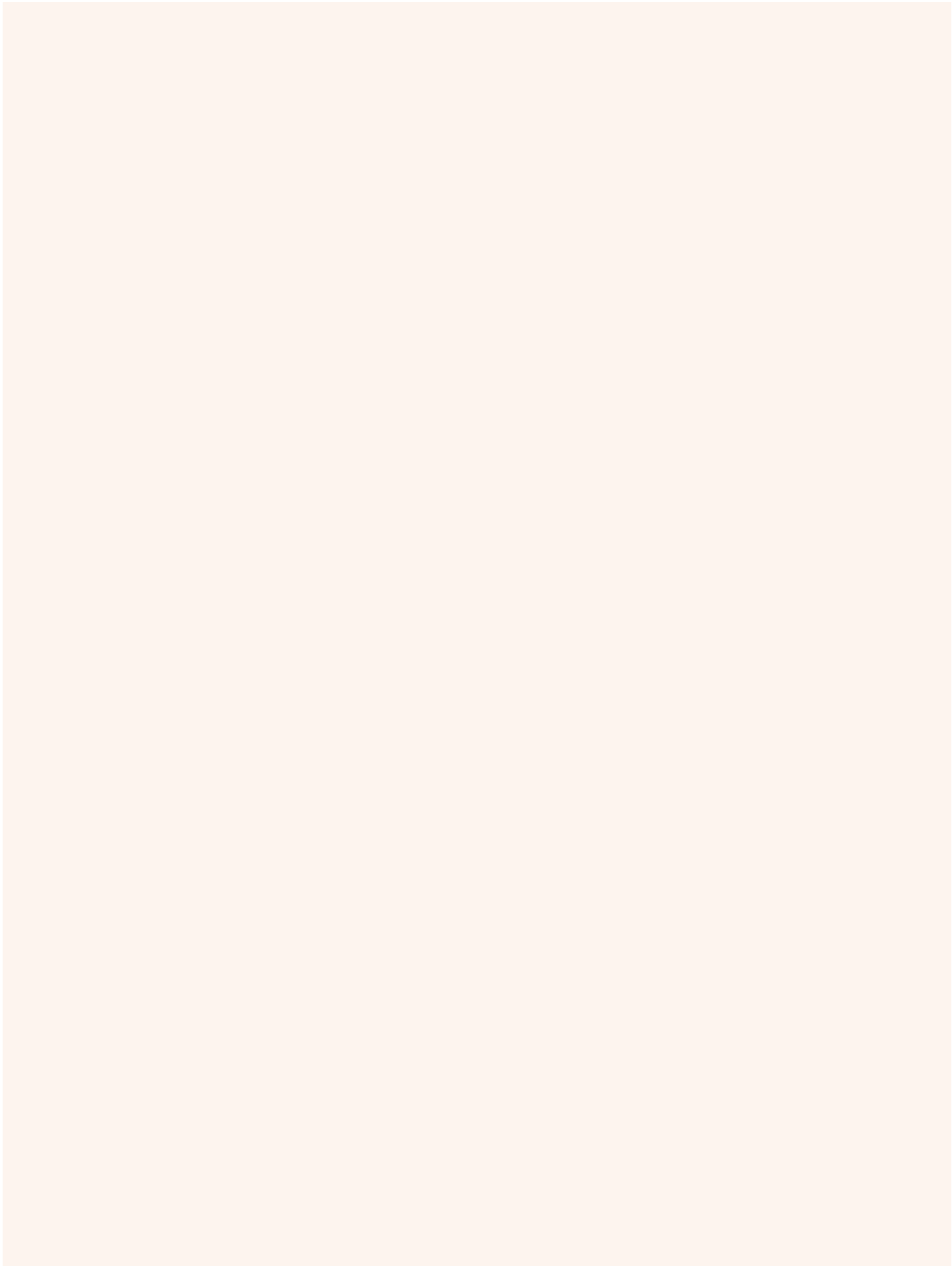
Acronyms

| | | | |
|-----------------|---|--------------|--|
| ADB | Asian Development Bank | PDF | Provincial Development Fund |
| AIP | Annual Investment Program | PDIP | Provincial Development Investment Program |
| COA | Commission on Audit | PDP | Provincial Development Plan |
| DBM | Department of Budget and Management | PDPFP | Provincial Development and Physical Framework Plan |
| DILG | Department of the Interior and Local Government | PED | Project Evaluation and Development |
| DOF | Department of Finance | PEM | Public Expenditure Management |
| JMC | Joint Memorandum Circular | PPAs | Programs, Projects, and Activities |
| LCE | Local Chief Executive | PPDC | Provincial Planning and Development Coordinator |
| LDC | Local Development Council | PPFP | Provincial Physical Framework Plan |
| LDP | Local Development Plan | RDC | Regional Development Council |
| LDIP | Local Development Investment Program | RDP | Regional Development Plan |
| LFC | Local Finance Committee | RDIP | Regional Development Investment Program |
| LGC | Local Government Code | RPPF | Regional Physical Framework Plan |
| LGU | Local Government Unit | TWG | Technical Working Group |
| P/M/CPDO | Provincial/Municipal/City Planning and Development Office | | |
| MTPDP | Medium-Term Philippine Development Plan | | |
| MTPIP | Medium-Term Public Investment Program | | |
| NEDA | National Economic and Development Authority | | |
| NGA | National government agency | | |
| NROs | NEDA Regional Offices | | |
| PDC | Provincial Development Council | | |





Integrated Framework



introduction

The National Economic and Development Authority (NEDA), with assistance from the Asian Development Bank (ADB), formulated the Guidelines on Provincial/Local Planning and Expenditure Management comprising of (1) Integrated Framework; (2) Provincial Development and Physical Framework Plan; (3) Investment Programming and Revenue Generation; (4) Tools and Techniques on Budgeting and Expenditure Management; and (5) Project Evaluation and Development.

The Integrated Framework provides an overview and intends to acquaint the user with the main features of the entire guidelines: its rationale, objectives, and uses. It also illustrates the overall provincial planning and expenditure management system and the linkages of each of the processes involved.

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A. BACKGROUND

The vital role of local governments in national development has often been emphasized, but their contributions to national development planning—as well as their capabilities to plan for themselves—have received much less attention. It often appears that the only development plans that count are those made at the national level, while local plans are seen to be mere collections of ad hoc programs and projects designed for short-term political objectives.

The fact remains, however, that local governments occupy a crucial position in development planning and implementation. Local governments are the public face of governance. National development programs can succeed or fail depending on how well they reflect realities and aspirations on the ground.

Local
governments
are the public
face of
governance

But to contribute more effectively to national development planning, local governments also need help in strengthening their planning capabilities in all aspects—from, say, taking an inventory of local resources to managing expenditures. For this reason, the government of the Philippines, through the NEDA, requested ADB to provide technical assistance towards strengthening provincial planning and expenditure management. This was consistent with NEDA's mandate to assist the Department of Interior and Local Government (DILG) in formulating the operational guidelines for local development planning, as well as to coordinate the preparation of plans at the national and regional levels with local plans as major inputs.

Moreover, NEDA's interest in strengthening provincial planning stems from a related mandate for the Regional Development Councils (RDCs) to integrate approved development plans of provinces, highly urbanized cities and independent component cities into the regional development plans for submission to NEDA. In line with this function, NEDA regional offices (NROs) have been providing technical assistance to provinces in development planning, project development, monitoring, and evaluation.

A preparatory study completed in July 2004 identified the following critical issues and problems that helped define the nature and scope of the Technical Assistance (TA) program.

1. On the Provincial Development Plan (PDP)
 - no influence on provincial investment and budget decisions
 - largely a technical activity that is not integral to the political process
 - not the main source of project ideas for the Annual Investment Program (AIP) which effectively serves as the operational plan for the province
 - quality across provinces is uneven and key areas for improvement include enhancing basic planning logic and coherence between analysis and project identification/prioritization
2. On guidelines for plan formulation
 - outdated
 - multiple guidelines resulting in multiplicity of plan documents
 - outside the integrated development planning cycle context
3. On provincial revenue generation and expenditure management
 - need for significant improvement in own-source revenue effort
 - large dependence on internal revenue allotment (IRA) which reinforces non-implementation of PDP since large, strategic projects are beyond capacity of

- most provinces to finance
- large projects have no clear connections to external sources

4. On horizontal and vertical linkages

- little linkage of PDP among plans at the provincial level on one hand and with higher (national, regional) and lower (municipality, city) plans, on the other
- within province, provincial planning lacks the basic linkages to revenue collection, expenditure management and project investments
- absence of coherent system to coordinate PDP formulation
- lack of coordination among major national government agencies and between national and local government units in PDP formulation
- at the local level, poor coordination among departments and between legislative and executive branches of government in PDP formulation

In broad terms, the program aims to strengthen provincial capacities to improve service delivery and pro-poor economic development. It will develop appropriate and useful frameworks for provincial and local planning, investment programming, revenue generation, and budgeting.

The TA has two major components:

- As a basic tool for training and capacity building, the preparation of four interrelated sets of guidelines on planning; investment programming and revenue generation; project evaluation and development; and tools and techniques on budgeting and expenditure management.
- Training and capacity-building for local chief executives (LCEs) and provincial/local planning, budgeting, treasury officers, accounting officers, department heads, members of the Sanggunian especially from the Committee on Appropriations, as well as project evaluation and development specialists.

These components are particularly important in that the 1991 Local Government Code (LGC) mandates all LGUs to prepare, finance, and implement a local development plan (LDP). The institutional roles in respect of such an LDP are likewise clearly prescribed by the Code thus:

- The LDP will be prepared by the Local Development Council (LDC);
- The LDP will be approved by the Sanggunian;
- Funds for the plan will be allocated by the Local Finance Committee (LFC); and
- The Local Chief Executive (LCE), together with executive departments, will implement the development plan.

Province plays
a critical role in
improving the
quality of life of
local constituents
in the light of
its broadened
responsibilities
& powers

It is worthy to note that a by-product of this TA is a Joint Memorandum Circular (JMC) signed on 8 March 2007 that harmonizes the efforts of the following oversight agencies with regard to technical assistance to LGUs in local development planning:

NEDA, DILG, DBM and DOF. The JMC also constitutes the four agencies into an interagency body that will work out operational details and ensure that subsequent efforts are consistent with the policy context of the JMC.

Specifically, the JMC:

- clarifies responsibilities, identifies areas of complementation, and reconciles policies and guides of NEDA, DILG, DBM, and DOF in local planning-investment programming/revenue generation-budgeting-revenue administration;
- recognizes investment programming as a major and critical activity that bridges planning and budgeting and differentiates the use of the term Annual Investment Program for planning/investment programming on one hand and budgeting on the other;
- strengthens the interface between local government units (LGUs) and national government agencies (NGAs);
- highlights the complementation between and among all LGU levels in planning, investment programming, revenue administration, budgeting and expenditure management; and
- enhances vertical and horizontal linkages thru a synchronized planning-programming-revenue administration-budgeting calendar

B. FOCUS ON THE PROVINCE

The guidelines are focused on the province. This is because the province plays a critical role in improving the quality of life of local constituents in the light of its broadened responsibilities and powers under the 1991 Local Government Code. Such broadened powers—which include additional taxing and revenue-generation powers, regulatory mandates, and greater opportunities for entrepreneurial activities—put them in a much improved position to deliver basic services and to promote pro-poor socioeconomic development.

The province also exerts a key vertical influence in ensuring the linkage of local

development objectives with regional and national priorities. Investment decisions at the provincial level must build on city or municipal plans and programs. At the same time, provincial plans and programs are important inputs to regional and national level plans.

Focus on the province would likewise generate “multiplier effects”. The province plays an important role in strengthening the capacities of the constituent municipalities, as well as in filling gaps in their delivery of basic services. The province is, indeed, an important source of assistance for the municipalities in carrying out various programs, projects and activities (PPAs). It may serve as a medium for the downward channeling of resources from the national government.

Focus on
the province
would likewise
generate
“multiplier
effects”

Finally, the role of the province is critical in facilitating inter-municipal networks and cooperation. Such inter-municipal cooperation may take advantage of economies of scale for more efficient and cost-effective provision of such goods and services as water supply, solid waste management, among others.

C. RATIONALE OF THE GUIDELINES

These guidelines were drawn up for the following main reasons:

Alongside case studies that have been developed, the guidelines serve as a **major tool for continuing capacity building** for the technical personnel of the provincial planning and development office (PPDO), and of the offices of the budget, treasurer, accountant and LGU departments as well as concerned members of the Sanggunian especially from the Committees responsible for plan approval and appropriations.

There is much room for improvement in basic planning logic and analysis, project evaluation and development, project prioritization, revenue generation, and in budgeting and expenditure management.

The guidelines likewise serve as a **continuing and updated reference** for planning and expenditure management. There are many existing guidelines, especially on the planning process. Most of these guidelines, however, were issued prior to the passage

of the 1991 Local Government Code (LGC), and are no longer attuned to the policy reforms that were since introduced. These new guidelines were prepared mindful of these reforms and the provisions of the 1991 LGC.

The current set emphasizes the relationships among the processes, and views them as “phases” of a single cycle

The guidelines **simplify** and **increase efficiency** in provincial planning as they call for the preparation of a Provincial Development and Physical Framework Plan (PDPFP).

The PDPFP merges the traditionally separate Provincial Development Plan and Provincial Physical Framework Plan which anyway cover the same planning area. The merger addresses the spatial-sectoral and medium-term – long-term disconnect that currently characterize provincial plan documents and eliminate overlaps in the separate outputs.

The guidelines are **integrated**, and should enhance **horizontal linkages** among planning, investment programming and revenue generation, project evaluation and development, and budgeting and expenditure management.

Previous guidelines or manuals on these same topics have often been separate and independent from each other. The current set emphasizes the relationships among the processes, and views them as “phases” of a single cycle.

Finally, the guidelines are intended to strengthen the **vertical linkages** among the network of plans and investment programs at various levels. Plans and investment programs at the provincial level must ideally have vertical connections to corresponding plans and investment programs at the regional and city or municipal levels. In turn, regional plans and investment programs must relate to corresponding plans and programs at the national and local levels.

Vertical connections come in the form of higher level plans serving as framework by which local plans must be contextualized (top-down). On the other hand, LGU-specific as well as inter-LGU projects with regional and national impact go up to the regional and national plans and programs (bottom-up). When justified, projects with impacts limited to the LGU needing national government subsidy also go up to the regional and national plans and programs.

D. USES OF THE GUIDELINES

These guidelines will have several uses:

First, they can serve as a ready reference for the Provincial Planning and Development Coordinator (PPDC) and his or her staff in undertaking various tasks such as the formulation of development plans, preparation of various maps and cartographic materials, identification and prioritization of projects, determining the revenue and expenditure implications of such projects, preparation of investment programs, the evaluation and development of projects, and the packaging of project proposals for funding.

Second, the guidelines can help departments of the provincial government in determining appropriate programs, projects, and activities responsive to the province's development goals, as well as in formulating and evaluating project proposals.

Third, for personnel involved in budgeting and expenditure management (budget officer, treasurer, accountant, and their staffs), the guidelines can help in the forecasting of revenues and expenditures, the identification and mobilization of appropriate revenue sources, the setting of expenditure ceilings across departments within the provincial government, budget preparation, cash flow analysis, and the development of a cash disbursement control system.

Fourth, the guidelines can be a reference for both the preparation and conduct of training programs on the topics covered. The guidelines make use of case studies that are illustrative of important methods and techniques, "best practice" stories, as well as issues and problems that may be encountered in planning and expenditure management.

Fifth, the guidelines could also be a valuable reference for training programs on other concerns. Most of the methods and techniques discussed and illustrated in the guidelines (e.g., situational analysis, demographic and economic projections, project identification and prioritization, project feasibility studies) are relevant and useful for other sectors and concerns (e.g., tourism development, plan for children, poverty reduction, etc.).

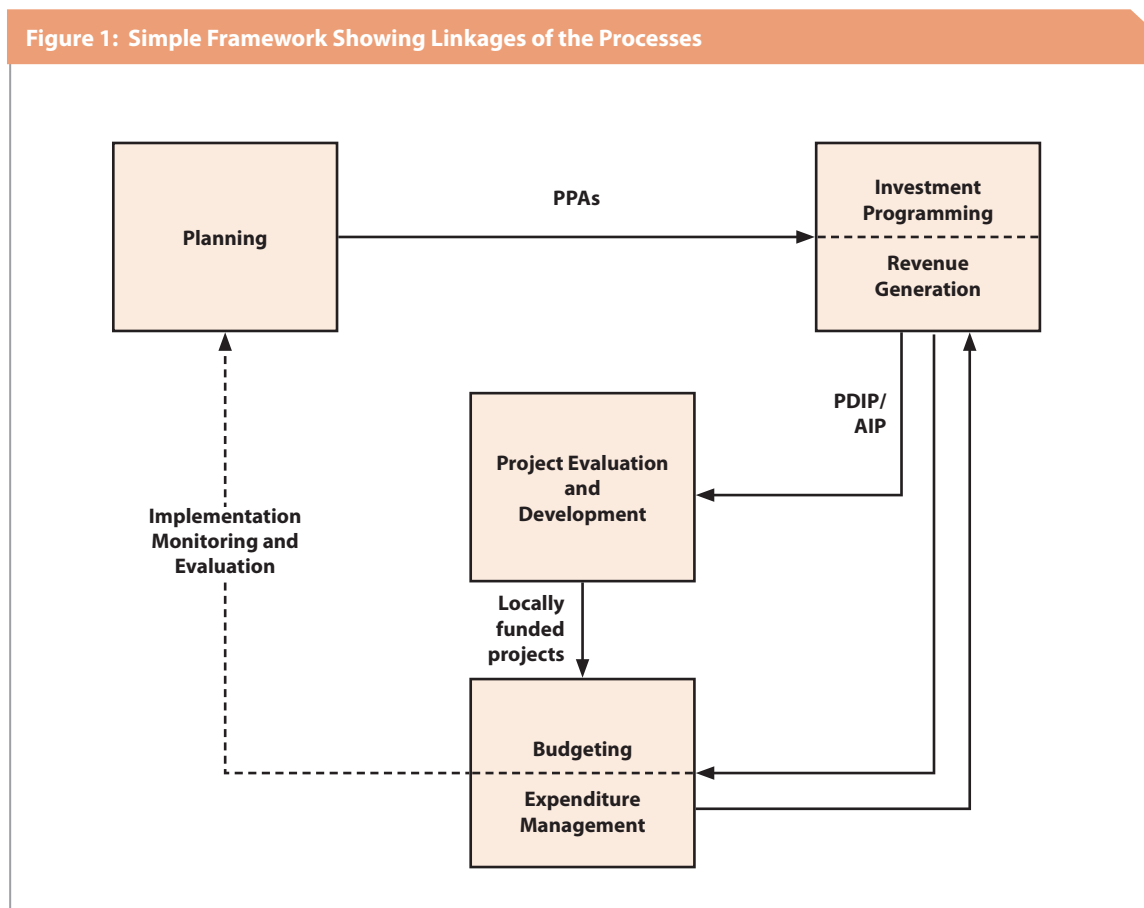
The guidelines should **not** be viewed as substitutes for clear, logical analysis

One reminder should be emphasized: while the guidelines are meant to improve procedures, format and outputs, they are not intended to reduce planning and expenditure management to mechanical processes and operations. Indeed, the guidelines are an aid, designed to guide and facilitate. The guidelines should not be viewed as substitutes for clear, logical analysis. Planning, investment programming and revenue generation, budgeting and expenditure management, as well as project evaluation and development, must be seen as tools for strategic decisions based on sound analysis of information and evaluation of alternative choices.

E. THE INTEGRATED FRAMEWORK

Framework of Linkages

A simple framework showing the linkages among the four processes covered by the guidelines is presented in Figure 1.



It is important to note at the outset that the linkages shown are ideal and represent the main relationships among the processes. In some cases, there are nuances of actual practice that are not reflected in Figure 1. In reality, project evaluation and development may relate to all the processes outlined. For instance, important PPAs may undergo evaluation and development even prior to the investment programming process.

It is also noteworthy that while budgeting and public expenditure management constitute an important component in the whole planning-programming-budgeting process, the guide materials developed in this TA are designed to complement DBM's Updated Budget Operations Manual (UBOM) for LGUs, and is largely focused on the tools and techniques that are relevant to the entire budget cycle. The steps involved in budgeting and public expenditure management will only be referred to in order to provide context to the discussion of the various tools and techniques.

As outlined in Figure 1, the linkages of the processes may be summarized as follows:

1. The process begins with an analysis of the existing situation; goal and objective setting; identification of development challenges; and strategy formulation. These form part of the Provincial Development and Physical Framework Plan (PDPFP), which should be the main source of strategic PPAs.
2. In turn, the PPAs from the PDPFP serve as the main inputs of the investment programming process. Based on a pre-determined set of criteria, the main task in investment programming is to initially screen and rank PPAs to produce a 6-year Provincial Development Investment Program (PDIP). By definition the PDIP is a prioritized list of PPAs, the year(s) in which each project will be implemented, the annual expenditure for each project. Broken down into current-year slices, the six-year PDIP yields the annual investment program (AIP). Should available funds be insufficient to implement the PPAs, and based on historical projections of revenues and expenditures, measures to generate additional revenues (to include such non-traditional sources as borrowing, bond flotation, etc.) to finance the PDIP and the AIP, as necessary, can then be identified.

Broken down
into current-
year slices, the
six-year PDIP
yields the **annual**
investment
program (AIP)

3. Ideally, all PPAs in the PDIP/AIP undergo Project Evaluation and Development (PED). PED entails, first of all, the classification of PPAs by size (based on project cost) and source of funding. On one hand, small and locally funded PPAs undergo basic evaluation and assessment designed to enhance knowledge of the nature and character of the PPAs, as well as identification and understanding of project outcomes and outputs. On the other, large and externally funded PPAs will undergo comprehensive evaluation and assessment to determine, among others, their costs and benefits, internal rates of return, feasibility, and prospective contribution to the welfare of society. Based on the results of such an evaluation, PED would subsequently entail the development and packaging of proposals for funding from appropriate sources.

**Synchronization
is more likely to
succeed in the
province since
control of the
entire planning-
programming-
budgeting
process is more
manageable**

4. Evaluated PPAs from the PDIP/AIP and estimates of revenues to be generated are the main inputs of the budgeting and public expenditure management process in the preparation of an expenditure plan, as well as in determining the annual budgetary allocations for PPAs alongside allocations for other purposes (personal services, maintenance and other operating expenses, and capital outlay). In this respect, expenditure management entails the subsequent formulation of a cash disbursement control system, based on revenue forecasts, and analysis of cash flow. Should actual funds available be insufficient, the PPAs may be re-examined for the purpose of reducing costs in years where the deficit occur or the budget constraint may be relaxed by raising additional local revenues, borrowing capital funds or reallocating funds from the operating to investment budget. There is, therefore, a two-way relationship between expenditure management and revenue generation as shown in Figure 1.

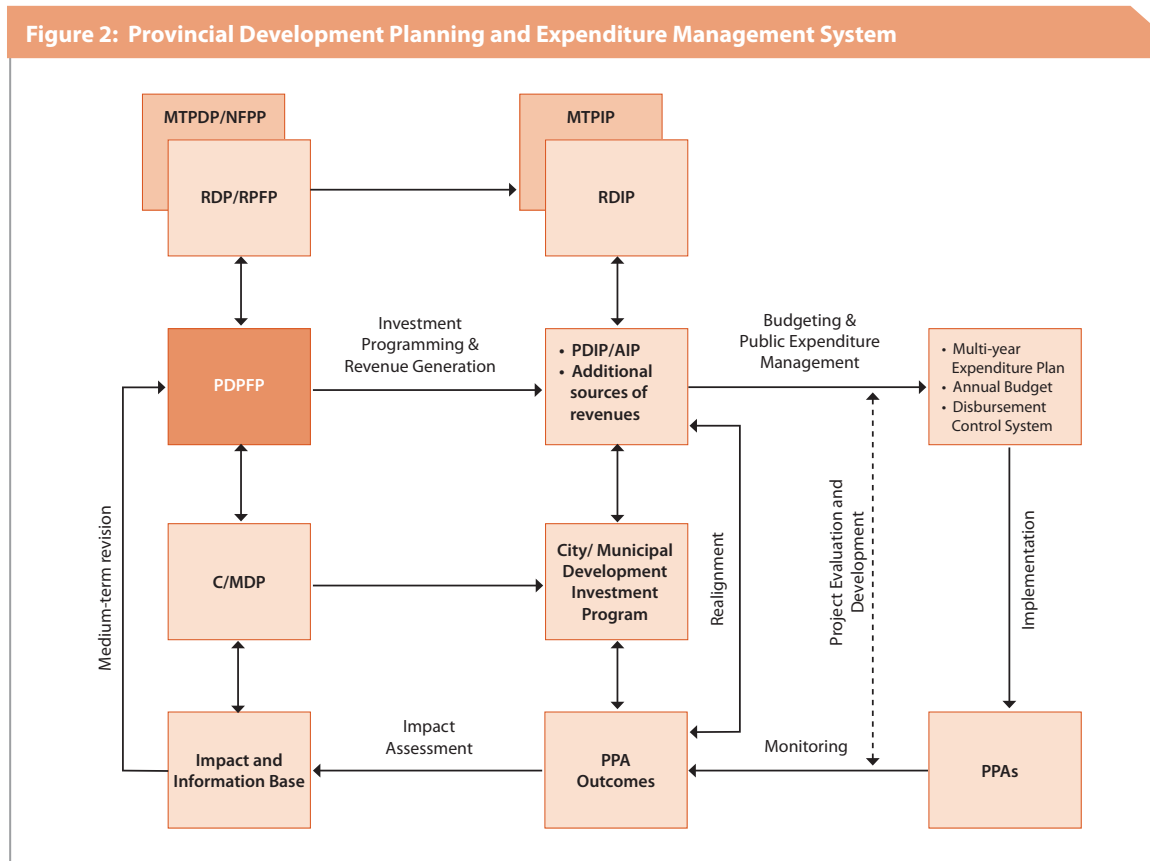
5. Although not covered by the guidelines, project monitoring and evaluation will determine the project outcomes and impacts that will serve as inputs to the next planning cycle.

Figure 2 is a logical extension of the simple framework of the linkages of the processes in Figure 1, and emphasizes the linkages of the final outputs of the guidelines. More importantly, it places such outputs in the context of an overall provincial development

planning and expenditure management system, and of the hierarchy of plans and investment programs.

A number of important relationships and linkages shown in Figure 2 should be noted:

1. Consistent with Figure 1, the horizontal linkages among the processes at the provincial level—planning, investment programming, and budgeting and public expenditure management—are emphasized. The TA’s preparatory study revealed that such linkages are virtually non-existent, reducing the provincial plan to a mere compliance document. Enhancing these linkages will help address a key issue: the lack of influence of the provincial plan on local development. Although synchronized planning-programming-budgeting system (SPPBS) at the national level has been attempted, synchronization is more likely to succeed in the province since control of the entire planning-programming-budgeting process is more manageable at the provincial level.

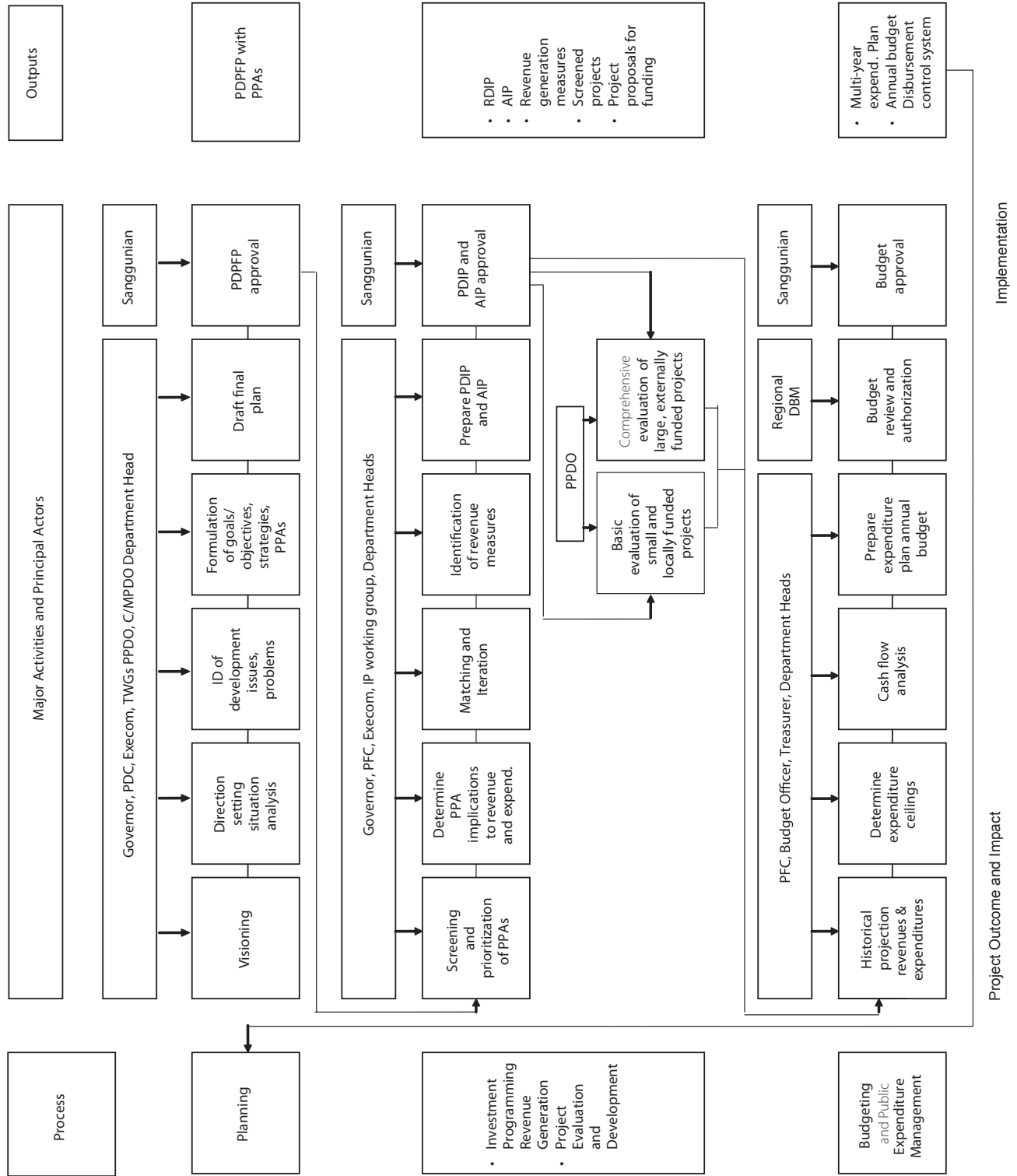


2. The vertical linkages among the network of plans and programs at various levels (often referred to as the “hierarchy” of plans) are similarly highlighted. The preparatory study for the TA also revealed that such vertical linkages are weak. As suggested by the hierarchy concept, plans and investment programs at various levels constitute an integrated system of planning activities and outputs and must be prepared through an iterative process. The Medium-Term Philippine Development Plan (MTPDP) and Medium-Term Public Investment Program (MTPIP) provide the general policy directions and development priorities as well as nationally funded programs and projects respectively. The Regional Development Plan (RDP) and Regional Development Investment Program (RDIP) contain regional development policies and targets as well as nationally-funded programs and projects located in the region, inter-provincial projects, and LGU-funded projects with regional impact. The PDPFP serves as framework on how city and municipal plans may contribute to meeting the development targets and how their priorities may be included in regional and national priorities. The PDIP contains the province’s programs and projects and inter-LGU projects with provincial impact. The city/municipal development plans (C/MDPs) and investment programs provide specific project locations and other details.
3. The feedback linkage between project outcomes and the PDIP and AIP is also given attention—that is to say, the outcomes of implemented PPAs must be taken into account in the preparation of the AIP and in the subsequent realignment and adjustment of the PDIP. Such outcomes are determined through tracking activities that will form part of the project evaluation and development guidelines.
4. Finally, the linkage between project impacts and the provincial plan is also highlighted. Although impact assessment is not covered by the guidelines, project impacts must constitute a major consideration in the preparation and subsequent medium-term revision of the provincial plan.

F. ACTIVITIES, OUTPUTS, AND PRINCIPAL ACTORS

Figure 3 outlines the major activities covered by the guidelines, the overall sequence, relationships and outputs of such activities, as well as the principal actors involved. The processes and activities outlined are specific to provincial planning and expenditure management.

Figure 3: Schedule of Processes and Activities



The linkages of the various activities presented in Figure 3 are similarly ideal and represent major processes and relationships, and may not reflect occasional deviations from the overall logic of the processes presented. Also not explicitly shown in Figure 3 is the fact that such processes and activities presuppose inputs from higher (national and regional) and lower (city and municipal) level plans and investment programs. Based on Figure 3, the major components and main features of each set of guidelines are summarized in the sections that follow.

G. PROVINCIAL DEVELOPMENT AND PHYSICAL FRAMEWORK PLAN (PDPFP)

1. Basis for PPAs

Volume 2, the guidelines for the preparation of the Provincial Development and Physical Framework Plan (PDPFP), aims to provide provincial planners the basis for identifying programs, projects, and activities (PPAs) towards achieving the development objectives of the province. The output of the guidelines is the PDPFP, which identifies strategies and corresponding PPAs that serve as primary inputs to provincial investment programming, budgeting and implementation. The PDPFP also links development objectives with regional and national policies and priorities.

Emphasis of the guidelines is on following basic planning logic rather than on prescribing specific planning tools and procedures

Many guidelines have already been written for the preparation of development plans. This set of guidelines will build on—and not replicate—this body of work. However, it is not intended to be a compilation of existing guidelines. It offers a specific structure and approach to development planning, integrating or referring to other guidelines consistent with its structure and approach.

2. Analytical Approach

The overall emphasis of the guidelines is on following basic planning logic rather than on prescribing specific planning tools and procedures.

The guidelines are premised on three basic ideas. First, provincial resources should be viewed in terms of their potential benefits to the people of the province. Second, development invariably requires material resources. To be sure, development is not

defined solely or even principally by material factors; but one way or another, it will require material support. And third, a province has a unique set of physical resources defined by its specific location. No other province can occupy the same location and thus no other province can have the exact same set of resources.

The core elements of the planning environment analysis, therefore, deal with population, economic activity, and physical resources. These elements interact and result in a local environment that ultimately defines quality of life. This is manifested through the income, expenditures and services enjoyed by the community and its members. All of these are physically expressed in the way land and other physical resources are utilized.

3. Plan Structure and Process

The components and structure of the PDPFP come straight out of the analytical approach and follow a process familiar to most planners:

Stage 1: Visioning

Outputs: Governor/Provincial Development Council (PDC) inputs, vision

Stage 2a: Situation analysis: organization, data, initial analysis

Outputs: consultations, data and other inputs, initial analysis

Stage 2b: Situation analysis: plan environment

Outputs: Governor/PDC inputs; plan environment (socioeconomic profile or SEP) with development issues/problems

Stage 3a: Development objectives, strategies, PPAs

Outputs: consultations; development goals, objectives, strategies, PPAs

Stage 3b: Draft PDPFP

Output: Draft PDPFP (subject to public hearing)

Stage 4: PDPFP approval

Output: Sanggunian-approved PDPFP

4. Summary of the Guidelines for the Preparation of the PDPFP

Introduction. The Introduction provides a brief background on the province, the planning context and policy environment, and the objectives and coverage of the plan.

Vision. The vision provides a long-term view of the province that reflects local aspirations. It also serves as an inspirational guide for the rest of the PDPFP. As a general rule, the vision describes a long-term ideal state of the province.

The Planning Environment. The planning environment describes the physical, economic, and social environments of the province as inputs to the identification of strategies and PPAs:

- **Location, Land Area, and Political Subdivisions:** A brief description of the location, land area and political subdivisions of the province.
- **Population and Settlements:** A range of demographic characteristics including regional/national comparisons; the distribution of the population and settlement patterns.
- **Physical Resources:** Land and water resources; existing land uses, trends, and conflicts as key considerations in identifying development directions and specific PPAs.
- **Economy:** The economic base, sectors, and industries that drive the provincial economy; potentials, and opportunities for economic growth; local growth factors.
- **Transportation, Access, and Circulation:** Transportation conditions and facilities, and how they affect interactions among population, economic, and other social activities.
- **Income, Employment, Service Access, Poverty:** Links between economic growth, employment, income, expenditures, access to goods and services, and poverty conditions.
- **Land Use and Physical Framework:** A full picture of the way land and other physical resources are being utilized and a physical framework to guide the identification of PPAs.

Development Issues/Problems, Goals, Objectives and Targets. Development issues and problems (following the analysis of the planning environment), along with corresponding goals, objectives, and targets are identified.

Strategies, Programs, Projects, and Activities. Guided by the vision, strategies and PPAs are derived and identified for each identified development goal and objective.

H. INVESTMENT PROGRAMMING AND REVENUE GENERATION

1. Linkage with Other Guidelines

Volume 3 provides a systematic approach to the preparation of the Provincial Development Investment Program (PDIP).

The PDIP is a six-year planning document that ranks and prioritizes PPAs proposed in the PDPEP and matches the prioritized project list with the investment financing capacity of the province. The result is an investment schedule and financing plan in which the investment requirements of the proposed projects balances the funding capability of the province, on an annual basis, during the multi-year period covered by the PDIP.

The current year slice of the PDIP—the Annual Investment Program (AIP)—constitutes the indicative expenditure requirements of the province’s PPAs to be integrated into the current annual budget.

While this set of guidelines may be applied to derive a PDIP for any number of years, it is specifically designed for a six-year period. Six years is deemed appropriate because it corresponds to two terms of the Provincial Governor and can be synchronized with the similar six-year coverage of national plan documents (Medium-Term Philippine Development Plan and Medium-Term Public Investment Program).

In some cases, projects may require more detailed financial and economic studies and for this purpose, tools provided in the Project Evaluation and Development (PED) Guidelines may be utilized. The PED guidelines also provide pointers for the packaging of project proposals for PDIP projects to be funded from external sources.

2. PDIP Preparation Process

The PDIP preparation process is a combined technical and political process. It combines the technical analyses of provincial planning officials with the political

The PDIP preparation process is a combined technical and political process

judgments of the Provincial Governor and other elective officials in responding to expressed constituency needs.

Effective PDIP preparation requires the following:

- A coherent and unified methodology including financial management tools.
- A properly constituted and well organized PDIP Committee and working procedures.
- Meaningful and consistent involvement of the citizenry in the PDIP preparation process primarily via the Provincial Development Council.
- Regular and responsive annual review of the PDIP.

The PDIP preparation process, which defines the structure and organization of these Investment Programming and Revenue Generation guidelines, consists of seven major steps:

Step 1. Establish PDIP policies.

Key policy issues are defined. These include, among others, the time frame, methods of financing, and criteria for prioritization.

Step 2. Develop and define the prioritization approach.

Prioritization criteria, against which PPAs identified in the PDPFP are prioritized and ranked, are determined.

Step 3. Formalize and rank the list of development investment projects.

The total investment requirements of the PPAs are estimated and then the PPAs are scored and ranked using the criteria and procedures developed in Step 2.

Step 4: Analyze the development investment financing capacity.

The capability of the province to fund the proposed PPAs is estimated.

Step 5. Iteratively develop the PDIP financing plan and finalize the investment schedule.

The annual investment requirements estimated in Step 3 are matched with the annual funding capability estimated in Step 4. If they match, then the PDIP financing plan and investment schedule are finalized. If not, then the project list is reviewed on the cost side and/or additional sources identified on the revenue side.

Step 6. Legally adopt the PDIP.

The final PDIP financing plan and investment schedule are packaged into a draft PDIP for review and endorsement to the Sangguniang Panlalawigan; the Sanggunian deliberates and then legally adopts the PDIP. The current year slice of the PDIP is then submitted for consideration in the annual provincial budget.

Step 7. Update the PDIP.

The PDIP is updated annually to reflect changing field and financing conditions, and to include new project requests arising from changes or adjustments in the PDPFP.

I. TOOLS AND TECHNIQUES ON BUDGETING AND PUBLIC EXPENDITURE MANAGEMENT

1. Plan Operationalization through the Budget

The fourth volume aims to provide provinces with tools and techniques that will:

- Help incorporate the tenets of public expenditure management in provincial budget processes; and
- Guide the provinces in accomplishing the forms prescribed in the Updated Operations Manual for LGUs (UBOM) issued by the Department of Budget and Management.

Much of these tools and techniques involve the use of worksheet templates that comprise a spreadsheet model prepared for this purpose. The entire model is contained in the annexes and is also available as an interactive file in an accompanying disk to Volume 4.

The budget is the province's principal instrument for implementing the PPAs identified in the PDPFP and prioritized in the PDIP and AIP. Thus, there has to be a strong plan-investment program-budget linkage if the budget is to be an effective instrument for implementing provincial plans and policies. This linkage will be

The budget is the province's principal instrument for implementing the PPAs identified in the PDPFP and prioritized in the PDIP and AIP

reinforced by adopting the principles of fiscal discipline, allocative efficiency, and operational efficiency that comprises the public expenditure management (PEM) framework.

In more specific terms, PEM fosters the plan-budget connection by installing a multi-year perspective, adopting a top-down approach, and promoting a greater performance-orientation in the budget process.

2. Tools and Techniques

Following the budget process, Volume 4 contains the following tools and techniques:

Budget Preparation

- Analysis of provincial revenue trends and composition;
- Formulation of multi-year revenue estimates;
- Determination of sectoral/departamental expenditure ceilings, and
- Application of the Organizational Performance Indicator Framework (OPIF).

Budget Legislation

- Budget review matrix for budgetary requirements; and
- Budget review matrix for general limitations.

Budget Execution

- Cash flow forecasting; and
- Cash flow analysis.

Budget Accountability

- Provincial performance review; and
- Budget reporting to wider public.

J. PROJECT EVALUATION AND DEVELOPMENT

1. Content

Volume 5 is intended to help provincial planners evaluate the PPAs included in the PDIP. The outputs of these guidelines are project evaluations which, in the case of PPAs recommended for implementation, come in the form of detailed project briefs and proposals. These project briefs and proposals form the basis for the budget, financing and, if necessary, more detailed design required for PPA implementation.

Project Evaluation and Development (PED) consists of tools and techniques that are needed to enhance the effectiveness and efficiency of public expenditure. Projects that meet priority development goals and those that create enabling conditions for other projects are prioritized. Redundant projects and those that meet the goals at a very high cost are screened out.

This volume differs from other PED manuals and books in at least three respects:

- It follows a “building up” rather than a “step-by-step” approach.
- It gives due recognition that the projects being evaluated have already been deemed relevant to the province’s goals and gives suggestions on how a project can be enhanced to make it viable.
- It recommends simple methodologies that can qualify as “second best” solutions in case there are not enough resources to implement the “first best.”

2. PED Procedure

The PED procedures come in four stages, each one progressing in detail:

Stage 1. KNOW the project

The first stage requires the identification and characterization of the project’s output, i.e., whether it is a public, private, or mixed good; a tradeable, non-tradeable, or partly tradeable good; and if tradeable, whether it is importable or exportable. The purpose of this stage is to anticipate the pricing problem, which will be relevant during the computation of the project’s costs and benefits.

Developing the project proposal regardless of form **should be easy** if the project **has passed comprehensive PED.**

Stage 2. UNDERSTAND the project

The second stage entails logical framework analysis to ascertain if the project's output will result in outcomes that are consistent with the province's development goals as spelled out in the PDPFP. It also includes forecasting of "without project" scenario as a way of determining whether the project is worthy of government undertaking as well as analysis of alternative provision schemes to enhance the project design and ensure that the desired outcomes are achieved.

The first two stages comprise the basic PED, which helps ensure that resources are efficiently utilized and that outcomes will likely be achieved. Except for trend analysis, the basic PED does not require much quantitative analysis and thus will not demand more resources than the province should already have. These being the case, all projects should be subjected to basic PED.

The next two stages complete the comprehensive PED. Not all projects listed in the PDIP need to be subjected to comprehensive PED. The suggested criterion is the project cost or funding source, i.e., if the project cost is considered "big" regardless of funding source or if the project funds will be sourced externally regardless of project cost. The proposed cutoff in project cost is the amount of equal sharing of municipalities from the 20% development fund of the provincial LGU. A project will be considered "big" if the following applies:

$$\text{Project Cost} > \frac{20\% \text{ development fund}}{\text{number of municipalitites}}$$

Stage 3. ANALYZE it thoroughly

The third stage involves forecasting the demand for the project's output and determining the project's technical feasibility and cost-effectiveness. It also includes estimating the project's potential revenues and determining the cost of project investment, maintenance, and operations, which will give the province an indication

of how much subsidy it may have to provide to sustain the project's operations and maintenance.

Stage 4. JUDGE it fairly

The last stage has to do with determining how much benefit society can really derive from the project's output. This is done by estimating the project's economic costs and benefits and undergoing benefit-cost, risk, and sensitivity analyses.

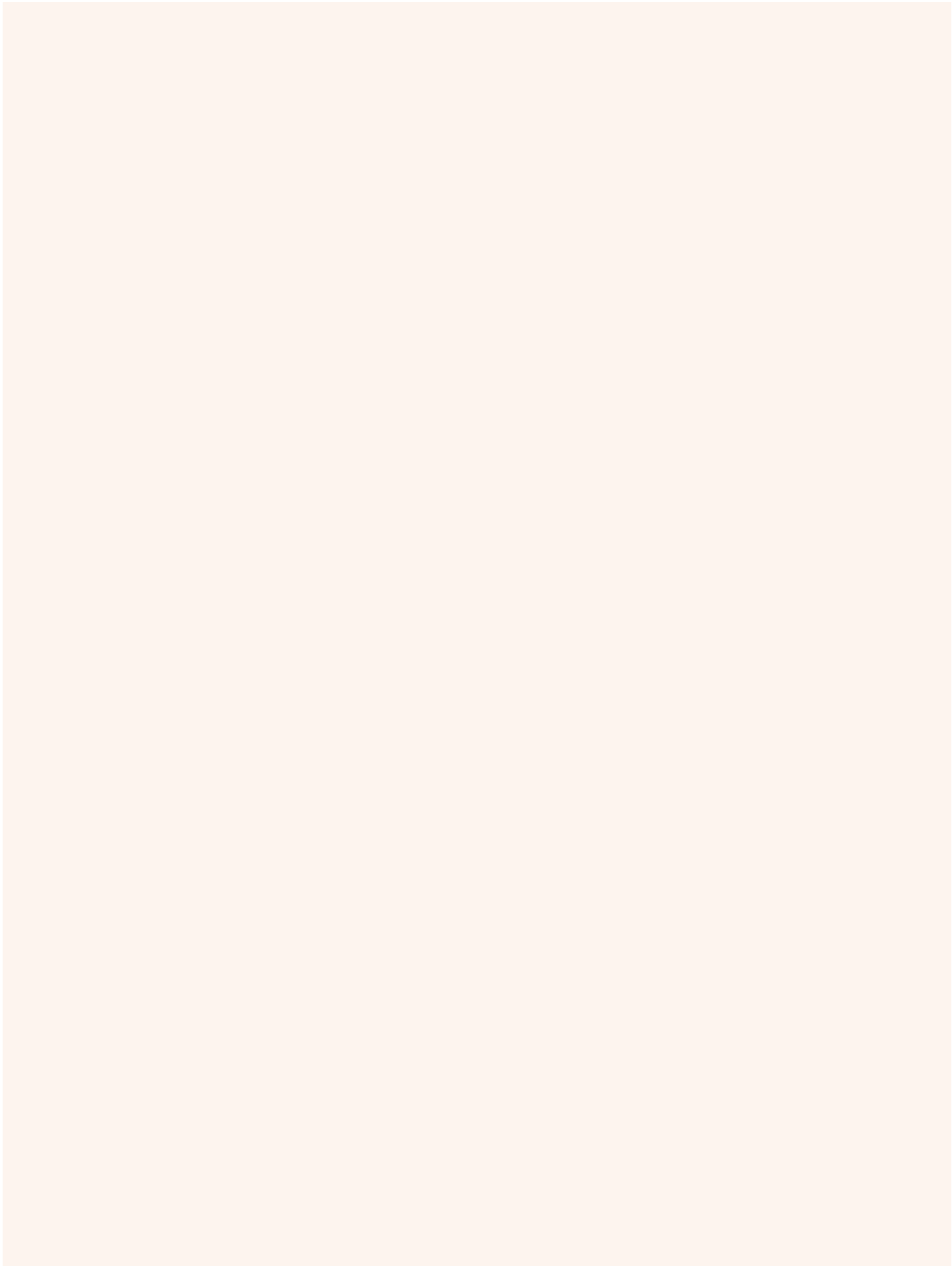
3. Project Proposal Development

A project proposal is required for projects that will be funded externally. There may also be a need to prepare a pre-feasibility and feasibility studies. All information needed in pre-feasibility and feasibility studies are generated from the comprehensive PED.

Two sets of inputs are needed in developing the project proposal – one concerns the project and the other concerns the prospective funder.

The first set of inputs will come from the PED procedures earlier presented. The second set of inputs vary across funders and over time, and generally consists of information about the prospective funder, e.g., current thrusts, review procedure, application requirements including project proposal format and/or template, other nuances (recommended discount rate, conversion factors for some commodities, etc.), and procedures for follow-up.

Developing the project proposal regardless of form should be easy if the project has passed comprehensive PED. For one thing, the information required will have been gathered or estimated in the conduct of PED. For another, the PED provides the best support that the project is indeed a worthwhile undertaking.





participants to
technical assistance activities

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3. Batangas City: Mr. Philip Baroja, Ms. Elizabeth delos Reyes, Ms. Josefina P. Gamboa, Mr. Januario Gudoy, Mr. Rommel Hernandez.
4. Calbayog City: Mayor Senen Sarmiento, Mr. Jovito Jade A. Lacaba, Engr. Gil P. Lentejas, Ms. Merla Rosaloda, Mr. Jose Antonio Rosales.
5. Cagayan de Oro City: Engr. Isidro G. Borja, Ms. Mabel V. Marte.
6. Dipolog City: Engr. Albert S. Alimpulos, Mr. Romeo Reyes.
7. Iloilo City: Mayor Jerry Treñas, Ms. Leonor Q. Delgado, Ms. Ma. Rhodora M. Katipunan, Ms. Nancy Helen B. Pecaoco, Mr. Jose Roni Peñalosa, Ms. Elsie Segaya, Ms. Evelina Sustento.
8. Tacloban City: Mr. Rolando Hidalgo, Ms. Rose Jerimo.
9. Tagbilaran City: Mr. Eduardo C. Macalandag, Ms. Ingrid B. Pocot.
10. Tuguegarao City: Mr. Marcelino Gumabay.

Municipality

1. Jalajala, Rizal: Ms. Nancy V. Labro.

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1. League of Provinces: Gov. Erico B. Aumentado, Mr. Alex Raoul Villano.
2. League of Cities: Mayor Jerry P. Treñas, Mr. Ronald M. Cartagena, Ms. Hazel M. Beniza.

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2. Department of Finance: Exec. Dir. Ma. Presentacion Montesa, OIC-RD Eduardo del Rosario, OIC-ARD Teresita Atuel, OIC-ARD George T. Roma, Ms. Josephine Aseo, Mr. Ricardo Cawed, Ms. Geriebeth dela Torre, Ms. Shiela M. dela Torre, Mr. Virgilio B. Genobaña Jr., Mr. Norberto G. Malvar, Ms. Erwina Grace P. Morales, Mr. Mark S. Pagulayan, Ms. Jocelyn Pendon.
3. Department of the Interior and Local Government: Asec. Austere Panadero, RD William Paler, ARD Pedro A. Noval Jr., ARD Patrick Onus, Ms. Anna Liza F. Bonagua, Ms. Sylvia Carvajal, Mr. Elpidio A. Durwin, Ms. Priscella B. Mejillano, Ms. Elizabeth C. Ordoño, Ms. Victoria Amor San Gabriel, Ms. Araceli San Jose, Ms. Corazon S. Vicente.

Asian Development Bank

1. DG Shamshad Akhtar, Mr. Tom Crouch, Mr. Joven Balbosa, Ms. Xuelin Liu, Ms. Aleli Rosario, Ms. Jane Barcenas, Ms. Mila Navoa, Ms. Rita Festin.

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- NRO II: RD Milagros Rimando, Ms. Ma. Lourdes Corsino, Ms. Maria Luthgarda B. Fabia, Ms. Sandra D. Mabazza.
- NRO III: RD Remigio A. Mercado, Mr. Fernando Cabalza, Mr. Agustin C. Mendoza, Ms. Susana S. Santiago, Mr. Juanito T. Zapata.
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- NRO IV-B: Ms. Vivian Bureros, Ms. Melanie N. Condes, Ms. Crisanta Arlette E. Salonga.
- NRO V: RD Jose Romeo C. Escandor, ARD Gerelyn J. Balneg, Ms. Agnes May B. Alta.
- NRO VI: RD Truman T. Cainglet, OIC-RD Arturo Valero, Atty. Raul Anlocotan, Ms. Mary Ann Brotarlo, Mr. Romeo Cabayao, Mr. Manuel Luis Dionio, Ms. Ma. Lourdes B. Miado, Mr. Gregorio Sierra.
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- NRO VIII: ARD Purisima Sanopo, Ms. Roxan C. Dunbar, Manuel Calero Jr. Rolando Gaviola, Mr. Ernesto T. Octaviano.
- NRO IX: RD Rafael G. Evangelista Jr., Mr. Manolette Jude M. Mercado, Ms. Ma. Nelida A. Rojas.
- NRO X: RD Casimira V. Balandra, ARD Ro-Ann A. Bacal, Engr. Cecilio Y. Clarete, Engr. Jaime H. Pacampara, Ms. Myrna L. Banaag, Ms. Leonila G. Cajarte, Engr. Alan L. Olavides, Ms. Al'Gemregy B. Cuerquez, Ms. Charina R. Magsalay.

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