



July 2016 - June 2019

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# LEAGUE OF PROVINCES OF THE PHILIPPINES

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## LPP G.A RESOLUTION NO 2018-015

### ADOPTING THE CONSOLIDATED RECOMMENDATIONS OF THE LEAGUE OF PROVINCES OF THE PHILIPPINES ON FEDERALISM

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**WHEREAS**, the League reiterates its support behind the President’s proposed shift from a unitary to a federal form of Government through charter change;

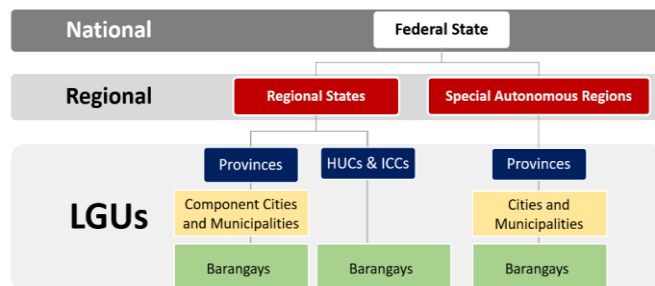
**WHEREAS**, this is the ultimate realization of local autonomy where powers and resources are within the administrative control of Regional and local governments to more quickly and efficiently address development needs of communities. A hybrid Federal form of Government will ensure the best possible change for the country to bring about a more vibrant economic development through a genuine local, fiscal and administrative autonomy of local government units that will also address the peace and order problem in Muslim Mindanao; and

**WHEREAS**, while federalism is an ideal goal, transition towards federalism must be carefully set up to consider diversity of social, economic, cultural, and political dimensions. It should bring about a more direct empowerment of the LGUs and not the regional states since the LGUs are directly accountable to the people, and empowerment means giving more resources directly to the LGUs. The shift to a hybrid federal government should not create an additional layer of government as this will only lead to more politicking. The desired goals can be effectively realized with less complicated processes and with the least disruption of governmental operations and structures.

**NOW, THEREFORE**, considering the pronouncements of President Duterte and the League’s recent deliberations with members of the Constitutional Commission, the League, during a special meeting called for this purpose, held on April 23, 2018 at Century Park Sheraton, Manila, has agreed to update and consolidate the following recommendations on Federalism, to wit:

- ✓ Maintain the Presidential system of government;
- ✓ Status Quo on the Legislative and Judiciary branches;
- ✓ The League supports the immediate passage of the BBL;
- ✓ Adopt a Hybrid or Asymmetric Federal government structure (*Table 1*) with Special Autonomous Regions in ARMM and CAR;

Table 1: **PROPOSED FEDERAL GOVERNMENT STRUCTURE**



- ✓ The League supports the creation of the 17 Regional States with juridical entity anchored on the following Principles:

**I. GOVERNMENT STRUCTURE AND BUREAUCRACY**

1. No need for an additional layer of bureaucracy to be created due to already existing Regional structures composed of its constituent political subdivisions: i.e. Provinces, Cities, Municipalities, and Barangays (Provide options for the eventual aggrupation or amalgamation of LGUs);



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- Empower the existing Regions into Regional States during the transition, for purposes of administrative and fiscal decentralization to strengthen the autonomy of the units therein and to accelerate their economic and social growth and development, with an option for local government units (LGUs) to redraw, redefine or reconstitute their Regional States based on the following parameters:

- ✓ Contiguous via land or connected by body of waters;
- ✓ Economic, social, cultural and political viability;
- ✓ unanimous agreement of its component LGUs; and
- ✓ Adoption of an organic law to be approved and ratified by the people in a plebiscite.

- Respect the present provisions in the Constitution for the creation of Autonomous Regions in Muslim Mindanao (ARMM) and the Cordilleras (CAR), while other LGUs may subsequently opt to unanimously agree to federate themselves into Autonomous Regional States, to be approved and ratified by the people in a plebiscite;

## II. COMPOSITION

- The Regional States shall be composed of a Council of Provincial Governors and Highly Urbanized City Mayors of its constituent units, to be presided over by a Chairperson elected amongst themselves who shall serve on an annual rotation basis among its component LGUs and not elected by the people within the region.
- The Regional Parliament, as the uni-cameral body, shall be composed of the members of the Sangguniaang Panlalawigan and Panlungsod for highly urbanized cities. The Regional Chairperson shall preside over the Regional Parliament.
- The executive and legislative officials of the Autonomous Regional States only in ARMM and CAR will be elected by the people within its Region.

## III. POWERS, FUNCTIONS AND RESPONSIBILITIES.

- The National Government shall devolve clearly-delineated powers, functions, responsibilities and resources to the Regional States and Autonomous Regional States as well as to the Provinces, Cities, Municipalities and barangays.
- Regional States shall exercise all functions and powers not otherwise reserved to the Federal Government. The latter will exercise over-all general supervision over the Regions and LGUs. In line with the Constitutional principle of subsidiarity, the Regional States with respect to Provinces and HUCs; Provinces with respect to component cities and municipalities; and the cities and municipalities with respect to its component barangays, to ensure that the acts of their component units are within the scope of their prescribed powers and functions.



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## IV. ON FUNDS AND REVENUE SHARING

9. **The funds and resources intended for national government agencies (NGAs) to be devolved must be transferred to the Regional States and to its constituent local government units** net of its automatic appropriations for interest and principal payments for debt service and its other international obligations.
10. **No reduction of taxing and administrative powers and functions of Provinces and its LGUs to ensure that there will be no decrease in its locally-generated revenues**, but rather ensure an increased capacity by also amending the situs of tax to level the playing field so as to remove the undue advantage presently enjoyed by a few Metro Manila Cities where the main headquarters of businesses and financial institutions are located;
11. **The existing funds currently being received by the Provinces and its component LGUs from the National Government, including funds managed and implemented by NGAs for Provinces and LGUs, will not decrease even with the creation of Regional States, and should have a guaranteed increase in revenue share** under the proposed new Federal Constitution.

*(Please see Annex A for the LPP Recommendation on LGUs' Share from National Revenues, which is hereby made an integral part of this Addendum)*

Adopted this 23<sup>rd</sup> day of April, 2018 during the LPP Special General Assembly meeting held at the Century Park Sheraton, City of Manila.

**CERTIFIED TRUE AND CORRECT:**

GOV. IMEE R. MARCOS

Deputy Secretary-General for Luzon

GOV. JUNIE E. CUA

Vice-President for Luzon

Co-Chair, LPP Committee on Federalism

GOV. AL FRANCIS C. BICHARA  
National Chairman

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Executive Vice President

**ATTESTED BY:**

GOV. RYAN LUIS V. SINGSON

National President

Annex A: Enclosed as stated.  
"Recommendations on LGUs' Share from National Revenues"





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## ANNEX A: RECOMMENDATIONS ON LGUs' SHARE FROM NATIONAL REVENUES

\*Integral Part of LPP Special GA Resolution 2018-015

### NO DECREASE, BUT RATHER AN INCREASE ON LGUs FUNDS AND NO DIMINUTION OF ITS PRESENT TAXING POWERS!

- For purposes of comparative fiscal simulations, the minimum share, based on the immediately preceding year, to be used as reference point for determining the prospective revenue share of LGUs', should include all other external fund sources currently being received by LGUs, such as but not limited to the following:
  - Mandated 40% Internal Revenue Allotment or IRA share;
  - Assistance to LGUs or ALGU;
  - Special shares from VAT and other National Tax collections;
  - Share from national wealth and special funds or special accounts due to host LGUs;
  - Extraordinary Receipts, grants, donations and Aids; and
  - Other Fund Transfers from NGAs to Provinces and LGUs for programs, projects and activities, **including funds managed and implemented by NGAs for Provinces and LGUs**
- Considering that the revenue shares of the executive, legislative and judiciary branches of the Federal or National Government must also be assured so as not to be abruptly significantly decreased, and in the meantime that the proposed Federal Constitution is being debated upon, **the League requests for an increase in the revenue share of all LGUs** based on the following:
  - For FY 2019, strict implementation of existing laws in the BIR's determination of the internal revenue base, to prospectively include the internal revenues from VAT and excise taxes collected by the Bureau of Customs (BOC) as BIR's deputized agent and no deductions of special accounts and COA share prior to the computation of the **LGUs' mandated 40% IRA share** i.e. revoke DBC Resolution 2003-02<sup>1</sup> as per LPP GA Resolution 2018-008;
  - Separate allocation for the Regional States and Special Autonomous Regions; and
  - During the transition, all LGUs will have no diminution of its present revenues, but rather an increased share. It is recommended that, for the initial year of its implementation, LGUs will get at least **30% share from all the total national revenues or collections based on the preceding fiscal year. 35% share** for the second year, and **leading to 40% share** for the third year and thereafter, of all national revenues such as but not limited to the following:
    - ✓ Total National Internal Revenues actually realized, by BIR and all its Deputized Agents, including the internal revenues collected by the Bureau of Customs (BOC) on VAT and Excise taxes on imported goods;
    - ✓ Total National External Revenues actually realized, as certified by the BOC;
    - ✓ Other Total Revenues from Non-BIR offices; and
    - ✓ Other Tax and Non-Tax collections of the National Government.

**NATIONAL GOVERNMENT REVENUES: 2016-2020**

Source: GAA

PARTICULARS	2016	2017	2018	2019	2020
CASH BUDGET	ACTUAL	PROGRAM	PROGRAM	PROJECTION	PROJECTION
TAX REVENUES	1,980.40	2,258.30	2,671.7	3,073.00	3,489.30
BIR	1,567.20	1,782.80	2,005.00	2,308.10	2,614.90
BOC	396.4	459.6	637.1	732.8	818.8
NON TAX REVENUES	214.9	166.5	166.8	169	167.3
<b>TOTAL REVENUES</b>	<b>2,195.90</b>	<b>2,426.90</b>	<b>2,840.50</b>	<b>3,244.00</b>	<b>3,637.60</b>

**In Billion Pesos**

	2016	2017	2018	2019	2020
<b>GAA</b>	<b>3,001.80</b>	<b>3,350.00</b>	<b>3,767.00</b>	<b>4,143.70</b>	<b>4,181.37</b>

**b. Simulation of LGUs' prospective SHARE IN NATIONAL REVENUES (SNR),**  
 for FY 2020 (base year 2019) i.e. based on preceding year (Net of Shares from other NG Revenues)

	LGUs' SNR	% inc.	% to GAA
LGUs' Proposed Share from National Revenues for FY 2020, based on FY 2019 (preceding year)			
30% initial year of implementation	973.20	69%	23%
35% 2nd year	1,135.40	49%	27%
40% 3rd year and thereafter	1,297.60	116%	31%
50%	1,622.00	182%	39%
60%	1,946.40	238%	47%
80%	2,595.20	351%	62%

**INTERNAL REVENUES (based on RA 8424)**

GROSS NIRC, Collected by BIR and its agents and deputies	<b>1,575.82</b>
TOTAL NIRC ACTUALLY REALIZED (Less refunds, non-cash, rewards), as certified by BIR	<b>1,557.96</b>
ADD BOC INTERNAL REVENUES from vat & Excise Taxes on imported goods	<b>340.86</b>
<b>TOTAL NIRC ACTUALLY REALIZED, As Mandated by Laws</b>	<b>1,898.93</b>

**a. Comparative Computation of the IRA for FY 2019**

		AMOUNT	IRA LEVEL	% inc.	% to GAA	
LGUs' IRA SHARE	<b>BIR Certified</b> (DBCC Resolution 2003-02)	IRA based on Net Gen. Fund, i.e. w/out BOC internal revenue collections and with deductions on Special Accounts and COA Share	<b>575.52</b>	30.30%	base	14%
Mandated IRA Share Based on Existing Laws	<b>Scenario A</b> (LPP GA Resolution 2018-008)	IRA based on Total NIRC Actually Realized, i.e. w/ BOC Internal Revenue Taxes on VAT & Excise taxes on imported goods included in internal revenue base, and No deductions of special accounts and COA share from revenue base	<b>759.53</b>	<b>40.00%</b>	32% inc.	18%
	<b>Scenario B</b> (Initially presented to CCDC)	IRA w/out BOC Internal Revenue Taxes on VAT & Excise taxes on imported goods included in internal revenue base BUT No deductions of special accounts and COA share from revenue base	<b>623.18</b>	32.82%	8% inc.	15%