

# **Full Devolution Transition: Challenges in the Implementation of Executive Order 138 in Selected Municipalities in the Province of Sorsogon**

**Aldrin Jovi B. Gallanosa<sup>1</sup> and Errol G. De Castro<sup>2</sup>**

<sup>1</sup>LG00 II, Department of the Interior and Local Government, Region V, Philippines

<sup>2</sup>Associate Professor IV, Graduate School, Sorsogon State University, Sorsogon City, Philippines

**Abstract**— The study determined the challenges in the implementation of Executive Order 138 otherwise known as the Full Devolution of Certain Function of the Executive Branch to the Local Government Unit. Profile of selected municipalities and awareness of local functionaries were examined to provide substantial support and overview to the determination of perplexities of the full devolution transition to municipal government units. The research utilized descriptive and exploratory research to determine the awareness of respondents along identified variables and elucidate the challenges of Local Government Units in the implementation of Executive Order 138. The respondents were Local Functionaries and DILG Field Officers of the 5th class municipalities in the province of Sorsogon, to wit: Barcelona, Prieto Diaz, and Santa Magdalena. The research methods used were Documentary Matrix, Survey, and Focus Group Discussion, and an Unstructured Interview. Further, data gathered were subjected for analysis and interpretation using appropriate measures.

The findings of the study revealed that the profile of the 5th Class Municipalities, in terms population profile, Prieto Diaz has higher human population than the rest. Barcelona, on the other hand, has more barangays to manage. Also, Barcelona has relatively higher number of accredited Civil Society Organizations pointing towards effective participation in local governance. People's Law Enforcement Board and Project Monitoring Committee of the three municipalities were low-functional based on the 2021 DILG functionality audits. Also, LGUs has a relatively higher number of Contract of Service and Job Orders compared to permanent positions. In terms of social service profile, LGUs provides social services on demographic groups such as Persons with Disability (PWD), Women, and Family Clusters while prioritizing Children/Minor and Elderly/Senior Citizen. On infrastructure and utilities profile, majority infrastructure projects include: road networks, water systems, health centers and evacuation centers. Municipalities are equipped with telecommunication services and viable transportation networks. On economy and industry profile, Barcelona has the highest land area among the municipalities. Barcelona, Prieto Diaz, and Santa Magdalena, has almost identical economic resources but differs in their major industry products. The registered number of business establishments ranges from 154 to 455 in the 3rd Quarter of 2022. There is an abundance tourism sites in the selected municipalities. And finally, in terms of financial management profile, only Barcelona has an updated Local Revenue Code. There is a decrease in Internal Revenue Allotment in 2021 in all the LGUs. Also common in the three (3) municipalities, is the huge sum of asset invested on Infrastructure project.

Another particular finding of the study were the levels of awareness of LGUs in terms of Full Devolution, Functions to be devolved and Devolution Transition Plan. Full devolution garnered 2.25 score, for the Functions to be devolved, 2.34 score, and for Devolution Transition Plan was 2.16, all were reciprocated with an adjectival rating of partial awareness. The study also found out the seven (7) challenges in the implementation of E.O. 138, to wit: lack of manpower, poor preparation of devolution transition, insufficient fiscal resource, sustainability of the devolved functions, poor quality of public service, increased expectations and responsibilities, and widen gap in the local autonomy. These are the issues and concerns that lower class LGUs are perceivably facing in the implementation of the Full Devolution in the years to come.

The research concludes that 5th Class Municipal Local Government Units of Sorsogon are well-participated and supported by the citizens in their thriving thrust for social welfare development, infrastructure and utility advancement, economic growth and fiscal resource growth. There are still some gray areas in the level of awareness of the local functionaries towards the implementation of Full Devolution. Also, there are various challenges when it comes to the implementation of E.O. 138 in the Local Government Units. And there are different ways and strategies in dealing the challenges of Full Devolution such as policy brief recommendation.

The study recommends sustaining citizen engagement and enhancing people participation to continuously improve involvement of citizenry in public governance and expanded local autonomy; Prioritization of the boosting of Local Economic Enterprises will generate fiscal resource to sustain PPAs and devolved functions; Understanding comprehensively the basis, principles, approaches, policies, system and procedure of E.O. 138 will further improve strategies and plans in navigating the expanded local autonomy of the Local Government Units; and improvement and consideration of the Policy Brief on the enhancement of preparedness and readiness of LGUs to address challenges in the implementation of E.O. 138 or Full Devolution.

**Keywords**— Awareness, Development Transition Plan (DTP), Economy and Industry, Executive Order 138, Financial Management, Functions to be Devolved, Implementation, Infrastructure and Utilities, Challenges, Policy Brief, Population, Profile, Social Services, Sorsogon, and Transition.

## I. INTRODUCTION

Devolution can be defined as the statutory delegation of powers from the national government to the local level that aims to promote democratic exercise of power and foster national unity by recognizing diversity. On the global scale, devolution of government functions has been successful in providing greater autonomy to local authorities and flexibilities of government services at the local level.

Devolution, that is political in nature, pertains to the dispersal of power or authority from the center (Brillantes, 1987). In the Philippines, historically, devolution of powers pertains to local autonomy started in the 1987 Philippine Constitution particularly in Section 6 Article X of the constitution that states: "Local government units shall have a just share, as determined by law, in the national taxes which shall be automatically released to them."

Additionally, the 1987 Constitution granted authority to local administrations, which are divided into three levels: 1) Provinces, Independent Component Cities (ICCs) and Highly Urbanized Cities (HUCs); 2) Component Cities and Municipalities; and 3) Barangays, or small districts.

According to political scientists, this level of empowerment is the most effective method to distribute authority within our unitary presidential constitutional republic without switching to a fully federal structure (Guanzon & Parlero, 2021). Furthermore, Section 2 (a) of Republic Act (RA) No. 7160 or the Local Government Code of 1991 (LGC) stipulates that the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units (LGUs) shall be given more powers, authority, responsibilities, and resources. Hence, the process of devolution shall ensue from the National Government to the Local Government.

The enactment of Republic Act 7160, otherwise known as the Local Government Code of 1991, provided a clearer view on the devolution of authority and powers from the national government agencies to the local government units. The Local Government Code (LGC) implemented a decentralized system in which Local Government Units (LGUs) were given additional power, responsibility, authority, resources, and access to essential services. Section 17 of the LGC states that "Local government units shall endeavor to be self-reliant and shall continue exercising the powers and discharging the duties and functions currently vested upon them." Fundamental services and facilities that have been devolved to the local government units provided authentic local autonomy in a principle of government services being closer to the public.

On July 2018, the Mandanas-Garcia Ruling by the Supreme Court explains that the "just share" of LGUs from the national taxes is not limited to the "national internal revenue taxes" but included collections (customs duties) from the Bureau of Customs. The rise in fiscal autonomy will result to an increase in the Internal Revenue Allotment (IRA) of Local Government Units, for that matter. This resulted to the decrease on the fiscal share of the National Government Agencies parallel to the increased share of the Local Government Units. With this, as measure to mitigate impact of Mandanas-Garcia Ruling, former President Rodrigo R. Duterte, signed the Executive Order 138 otherwise known as the Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for other purposes, on the 1st day of June 2021. E.O. 138 is expected to be fully implemented on CY 2022 to CY 2024. Due to devolution, LGUs were allocated a larger portion of the nation's internal earnings as well as more taxation authority, but these new financial resources are still not enough to pay for the additional responsibilities placed upon them. In addition, for fiscal sustainability, the

devolved functions must permanently be taken out from the national agencies to empower the LGU to assume them.

Functions to be further devolved to the Local Government Units includes: 1) Agricultural Extension and On-Site Research of the Department of Agriculture (DA); 2) Community-Based Forestry Projects of the Department of Environment and Natural Resources (DENR); 3) Tourism Facilitates, Promotion, and Development of the Department of Tourism (DOT); 4) Telecommunication Services of the National Telecommunications Commission (NTC); 5) Field Health and Hospital Services of the Department of Health (DOH); 6) Public Works and Infrastructure of the Department of Public Works and Highways; 7) Housing Projects (for Provinces and Cities) of the National Housing Authority; 8) Investment Support, Industrial Research and Development of the Department of the National Economic and Development Authority (NEDA); 9) School Building Program of the Department of Education (DEPED); 10) Social Welfare Services of the Department of Social Welfare and Development (DSWD); 11) Revenue Mobilization Services of the Department of Finance (DOF); 12) Maintenance of Peace and Order of the Department of the Interior and Local Government (DILG); and finally, 13) Employment Facilitation of the Department of Labor and Employment (DOLE).

Alongside with the increase of fiscal resources of the Local Governments, according to E.O. 138, is the proliferation of devolved functions of the National Government Agencies.

## II. STATEMENT OF THE PROBLEM

The study aimed to determine challenges in the implementation of the Full Devolution otherwise known as Executive Order 138 in the 5th class municipalities in the Province of Sorsogon, Fiscal Year 2022.

Specifically, the study sought to answer the following questions:

1. What is the profile of the municipalities along Population, Social Services, Infrastructure and Utilities, Economy and Industry, and Fiscal Management?
2. What is the level of awareness of the respondents in the implementation of the Executive Order 138 along Full Devolution, Functions to be Devolved, and Development Transition Plan

3. What are the challenges by the respondents in the implementation of the Executive Order 138?
4. What policy brief maybe proposed based on the results of the study?

## III. SCOPE AND DELIMITATION

The study covered the profile, awareness, and challenges of the 5th Class Municipalities in Sorsogon. Policy brief were also covered to address the challenges of the Local Government Units.

The profile of the municipalities was limited to the LGU's population, social services, infrastructure and utilities, economy and industry, and financial management. Areas covered to measure the level of awareness included: E.O. 138, Functions to be Devolved and Devolution Transition Plan. The scope of the study on the challenges was restricted to the dilemmas of the LGUs in the implementation of E.O. 138. The respondent of the study was limited to local functionaries, to wit: the Local Chief Executives (LCEs), a representative from the Office of the Sangguniang Bayan, Human Resource Management Office, Planning and Development Office, Engineering Office, Social Welfare and Development Office, General Services Office, Assessment Office, Agriculture Office, Tourism Office, Office of the Civil Registry, Health Office, Disaster Risk Reduction Management Office, Environment and Natural Resources Office, Accounting Office, Budget Office, and Treasurer's Office and additionally, the study covered the perception of field personnel of the National Government Agency mandated to oversee and promote local government capabilities, the Department of the Interior and Local Government (DILG). The study also provided policy brief as a tool of recommendation towards listed challenges in the implementation of E.O. 138.

As implied, the geographical scope of the study is the Province of Sorsogon, targeting 5th income class municipalities that includes the Local Government Unit of Barcelona, Prieto Diaz, and Santa Magdalena. The study duration is set during the 1st year of implementation phase of the E.O. 138 which is calendar year 2022.

On the contrary, the study delimited the participation of local citizens and civil society organizations since the research was focused on the perceptions of the local government, therefore excluding opinions of the public. Lower class municipal bracket, class 4 & 6 are also



excluded as for the research is emphasizing financial and administrative capabilities of a single class in the full devolution phenomenon. Also, impacts and benefits of the full devolution were excluded in this study.

#### IV. SYNTHESIS OF THE STATE-OF-THE-ART

The related literature and studies of this research dealt on various context of devolution such as modernization, administrative management, accountability and transparency, participator governance and capacity development of the LGU's human resources. This was supported by recent national legislations and legal issuances to further fortify and support the theoretical framework of the study.

Brillantes discussed devolution as the dispersal of power or authority from the center. Universally, enhancing access to services, adjusting government policies to individual needs, and expanding chances for interactions between the government and the community are all possible through devolution (The World bank Group).

In the Philippine context, 1987 Constitution pushed the decentralization of government and devolution local autonomy. Thus, implementing the constitutional mandate for decentralization and devolution, Congress enacted RA 7160 otherwise known as the Local Government Code. In 2018, Supreme Court Mandanas-Garcia ruling gave the LGUs an access to additional fiscal resource allocation from the collections of the Bureau of Customs (Borbe). This ruling paved the way for implementation of E.O. 138 or the Full Devolution.

On another context, Isufaj and Tapales tackled the reciprocity of devolution of powers and increased responsibility in government system. Alinio, Capuno and Tapales suggested the fiscal resources must be raised to meet greater duties. This was supported by Manasan, saying the LGUs should exercise more initiative to raise fiscal resources. Participatory governance according to the collective ideas of Brillantes, Tapales and Atteinza, is involving the citizenry in the planning and implementation of development programs to address the needs of the public. Also, Brillantes and Guanzon & Peligro, discussed, the importance of LGU's human resource flexibilities to complement the changes being brought upon by the devolution of powers by the central government.

Ultimately, the context of devolution, in a nutshell, boils down to the management of local autonomy by improving fiscal administration, human resource

capabilities and participatory governance towards a more meaningful local governance. Thus, modernization of the government systems is critical to support fiscal sustainability while considering addressing needs and pace of the society.

#### V. GAP BRIDGED BY THE STUDY

After reviewing the related studies, the researcher identified the gap bridged by the research in terms of challenges of Full Devolution in the local level.

Concepts in the related studies included: modernization, administrative management, accountability and transparency, participator governance and capacity development of the LGU's human resources.

This study presented various concepts that bridges other studies in the new era of devolution such as Sustainability of the Devolved Functions, Increased Expectations and Responsibility and Widened gap in the local autonomy between higher and lower class municipalities.

The determination of unveiling the minds of local functionaries of the LGUs will provide perspective of lower class municipalities pertaining to full devolution. Thus, this work provided a bridge gap to further understand and comprehend full devolution.

#### V. CONCEPTUAL FRAMEWORK

The study utilized Input-Process-Output (IPO) framework to deal with dependent and independent variables. Output in this context is being delivered back as feedback to the inputs of the study.

The input of the study contained the Profile of Municipalities in terms of Population, Social Service, Infrastructure and Utilities, Economy and Industry, and Financial Management; the Level of Awareness of the respondents/participants; and the challenges of LGUs in the implementation of E.O. 138. These factors are processed through the research instruments used for data gathering and collection.

The process involved Surveys, Document Matrix Analysis, Focus Group Discussions, and Interviews. And finally, thematic, descriptive and explanatory analysis of the qualitative and quantitative data.

The output of the study was a Policy Brief to address the challenges of the 5th class municipalities towards the implementation of Executive Order 138. Processed input converted to output are reflected back through

feedback to address issues on the statement of the problem. The conceptual framework have been the basis of the study to guide the researcher to meaningfully identify solutions to the problems stated.

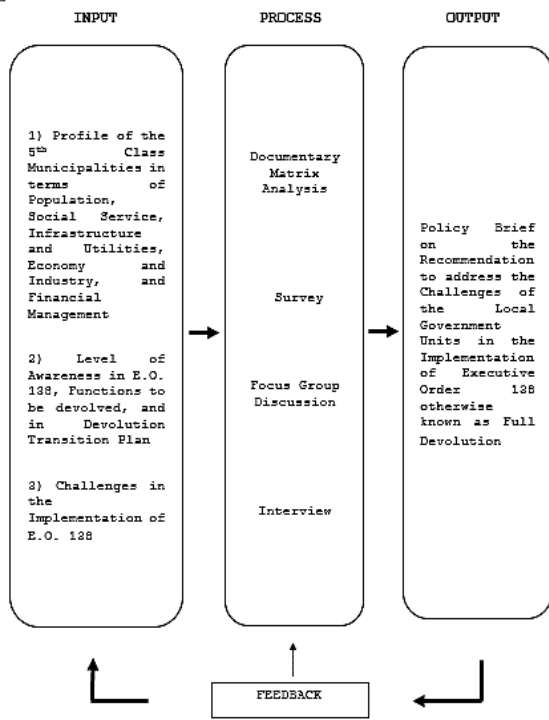


Figure 1. Conceptual Framework

## VI. RESEARCH DESIGN AND METHODOLOGY

The nature of this study was a combination of both qualitative and quantitative research. For the quantitative side of the research, the researcher dealt with the inferential results on the level of awareness of local government units towards E.O. 138. The research aimed to explore certain perceptions on the challenges of LGUs in the context of the implementation of the E.O. 138, making the study in qualitative approach. Further, examining results from the documentary analysis to provide a clear vision pertaining to the profile of LGUs in based from various variables.

### The Sample

The samples of the study were derived non-probability sampling using purposive sampling technique. Samples are the 5th class municipalities of the Province of Sorsogon (Barcelona, Prieto Diaz, and Santa Magdalena) represented by the Local Chief Executives, Selected Department Heads, and a representative from the Office of Sangguniang Bayan. Moreover, there are also participants from the Department of the Interior and Local Government, to provide a different angle to the

study and to give ample support to the foundation of the study.

### The Instrument

The researcher opted for 4 types of research instruments to fully capture the desired data to provide substantial solutions to address the problem statement. The research utilized Documentary Matrix, Survey Questionnaire, Focus Group Discussion and Unstructured Interview Guide.

### Data Collection and Analysis

Collection of data commenced right after the approval of the research methodology. The researcher explained the study to DILG Sorsogon Provincial Office and asked for an endorsement letter addressed to the LCEs of the three (3) municipalities in Sorsogon. The data gathering were conducted sequentially.

The respondents were gathered in a group. Survey questionnaires to measure their level of awareness to the concerned topic were given first and then collected after a few minutes, this was followed by an hour and a half focus group discussion. After the FGD, the respondents were dispersed. The researcher, with the approval of the Local Chief Executive, collected documents to the target municipal offices. The collection of documents to be utilized in the documentary matrix analysis were also completed within the day. Confidentiality of data gathered were disclosed to the respondents.

Results of the survey questionnaires were consolidated and tallied after the retrieval of the accomplished questionnaire. As for the outcome of the focus group discussion, the recorded audio were transcribed and summarized thematically. And for the documentary matrix analysis, data from the collected documents were transferred in the summary sheet to provide a view on the profile of each municipalities in terms of the given variables.

In order to describe and illustrate, condense and recap, and evaluate and analyze the data gathered in a logical manner, the researcher utilized qualitative descriptive analysis to come up with an acceptable solution for the problem stated in the study. Data gathered from the research is existent to tackle each specified problem statements.

To illustrate the profile of the municipalities, documents that were collected in the three (3) LGUs were summarized by culling out necessary data standard for all. Data were then categorized to their corresponding areas (population, social service, infrastructure and

utility, economy and industry, and financial management). After which, the researcher thoroughly explained and described the profile of each LGUs based from the illustrated tables.

To determine the level of awareness, frequency count and percentage were used. Remarks noted in each Areas of Understanding was also documented. Weighted mean will be used to determine level of awareness of the respondents towards the E.O 138. The study utilized a 3-point Likert Scale.

To analyze the data gathered using the Focused Group Interview (FGD), the information / data were taken out from the transcript / audio, and afterward interpreted. Data from the FGD were transcribed by converting the audio into text format, which were manually typed. After the data were transformed and arranged, the next step was to organize the data to appear visually clear.

The collected data were organized by categorizing and assigning properties and patterns. A coding framework were utilized through a thematic network approach wherein new codes was added as the researcher progressed with the coding.

Thereafter, codes were grouped together to represent a common, salient and significant themes. Table method was employed in organizing and re-organizing the codes. The coded data revealed patterns that helped the researcher gain insight into the data and were able to come up with informed findings and conclusions.

**VI. FINDINGS**

Based from the collective data gathered, the following findings are revealed:

**Profile of 5th Class Municipalities**

A. On Population Profile, Prieto Diaz has the highest number of total population with 22,644 inhabitants, 5 average member per household, 5.04 population density, and has the highest recorded live birth in 2021. As for the recorded number of death and marriages, Barcelona ranked first. Barcelona, also has the highest number of Barangays amongst the three. Notably, Barcelona, has the highest number of accredited Civil Society Organizations in 2021. People’s Law Enforcement Board and Project Monitoring Committee are low-functional based from the DILG 2021 functionality audits on Local Special Bodies. LGUs has a relatively higher number of CoS and JOs compared to permanent positions;

- B. On Social Services Profile, LGUs provides social services on demographic groups such as Persons with Disability (PWD), Women, and Family Clusters while prioritizing Children/Minor and Elderly/Senior Citizen;
- C. On Infrastructure and Utilities Profile, majority infrastructure projects include: road networks, water systems, health centers and evacuation centers. Municipalities are equipped with telecommunication services and viable transportation networks;
- D. On Economy and Industry Profile, Barcelona has relatively higher land area and jurisdiction than Santa Magdalena and Prieto Diaz. Notably, the three (3) municipalities has almost identical economic resources but differs in their major industry products. The registered number of business establishments ranges from 154 to 455 in the 3rd Quarter of 2022. There is an abundance tourism sites in the selected municipalities;
- E. On Financial Management Profile, only Barcelona has an updated Local Revenue Code. There is a decrease in Internal Revenue Allotment in 2021 in all the LGUs. Also common in the three (3) municipalities, is the huge sum of asset invested on Infrastructure project;

**Level of Awareness of LGUs towards E.O. 138**

The level of awareness on Full Devolution across all 5th class municipalities is partially aware with an overall average weighted mean of 2.25 for the Executive Order 138, partially aware at 2.34 for the Functions to be Devolved, and also, partially aware at 2.16 for the Devolution Transition Plan (DTP).

**Table 1. Level of Awareness of the Respondents on Full Devolution**

Indicators	Barcelona		Pto. Diaz		Sta. Mag.	
	WM	In	WM	In	WM	In
1. Comprehension to the National Tax Allocation (NTPA)	2.53	FA	2.12	PA	2.00	PA
2. Share of the LGUs to the National Budget	2.41	PA	2.41	PA	2.12	PA
3. Implication of SC Mandanas-Garcia to the LGUs	2.65	FA	2.24	PA	2.06	PA
4. Implication of EO 138 to the LGUs	2.59	FA	2.12	PA	2.00	PA
5. Salient Features of EO 138	2.47	FA	2.18	PA	1.88	PA
<b>Overall Weighted Mean</b>	<b>2.53</b>	<b>FA</b>	<b>2.22</b>	<b>PA</b>	<b>2.01</b>	<b>PA</b>

Legend: WM - weighted mean In - interpretation  
FA - fully aware PA - partially aware

**Table 2. Level of Awareness of the Respondents on the Functions to be devolved to the LGUs**



Indicators	Barcelona		Pto. Diaz		Sta. Mag.	
	WM	In	WM	In	WM	In
1. List of Functions to be Devolved to the LGUs	2.47	PA	2.35	PA	2.18	PA
2. List of partially devolved function as mandated in the Local Government Code	2.53	FA	2.24	PA	2.29	PA
3. Absorptive capacity of LGUs in adoption of full devolution	2.59	FA	2.29	PA	2.06	PA
4. Coordination of functions to be devolved from NGAs to LGUs	2.59	FA	2.35	PA	2.06	PA
<b>Overall Weighted Mean</b>	<b>2.55</b>	<b>FA</b>	<b>2.31</b>	<b>PA</b>	<b>2.15</b>	<b>PA</b>

**Table 3. Level of Awareness of the Respondents on the Devolution Transition Plan**

Indicators	Barcelona		Pto. Diaz		Sta. Mag.	
	WM	In	WM	In	WM	In
1. The Devolution Transition Committee	2.35	PA	2.06	PA	2.17	PA
2. Roles and Responsibilities of NGAs	2.41	PA	2.06	PA	2.00	PA
3. Roles and Responsibilities of LGUs	2.65	FA	2.00	PA	2.12	PA
4. Communication Plan and Strategy	2.47	PA	1.76	PA	1.82	PA
<b>Overall Weighted Mean</b>	<b>2.47</b>	<b>PA</b>	<b>1.97</b>	<b>PA</b>	<b>2.03</b>	<b>PA</b>

### Challenges in the Implementation of Full Devolution or E.O. 138

The study revealed that there are seven (7) challenges in the implementation of Full Devolution in 5th class municipalities in Sorsogon, to wit: such Lack of Manpower, Poor Preparation of Devolution Transition, Insufficient Fiscal Resource, Sustainability of the Devolved Functions, Poor Quality of Public Service, Increased Expectations and Responsibilities, and Widen Gap in the Local Autonomy.

#### Lack of Manpower Resource

Full devolution of certain Executive functions of the National Government Agencies to municipalities requires more than a manpower complement but also the availability of technical and professional personnel. Manpower resources in the local government is stretched thin as it is. Organic personnel are forced to take multiple roles and designations.

Moreover, some department heads are still designated as OICs as plantilla positions for department heads are yet to be created. This elucidates that lower class LGUs are still challenged in creating higher level positions that is mandated by the Local Government Code of 1991 due to either Personal Services (PS) limitation or financial constraints.

Although, municipal offices are augmented with Job Orders (Jos) and Contract of Service (CoS) personnel, these temporary personnel holds a scant of responsibility and accountability which is vital feature of public

service. Training CoS and JOs personnel adds more work to the department heads. Also, CoS and Jos are unstable and lacks security of tenure, they cannot be entrusted to perform technical and developmental works. Thus, their existence does not actually fill the gap.

In the context of full devolution, more functions will be devolved to front line services of the Local Government Units, having said, heavy workload due to bulk of transaction combined by insufficient personnel will lead to overworked, low morale, exhaustion and possibly burn-out of personnel. It is also an impediment to lower class municipalities to fill highly technical positions that requires professional individuals to effectively and efficiently deliver devolved services.

To conclude, the impact of full devolution to the human resources of the local government, specially, in lower class LGUs, is the lack of manpower complement and the insufficient technical know-how of the personnel. It is imperative that upon the absorption of the devolved functions, sufficient number of personal shall be equipped with technical knowledge and skills to effectively implement devolved services.

#### Poor Preparation of Devolution Transition

It has been observed by the local functionaries of the 5th Class Municipalities that both Local Governments and National Government Agencies are not fully prepared in the abrupt transition of the Full Devolution of certain functions of the Executive Branch to the Local Government units.

In a record, partial devolution took place in 1991 upon the enforcement of the RA 7160 otherwise known as the Local Government Code in response to reduce a highly centralized government. After 3 decades, the full devolution was executed by means of an Executive Order with an implementation phase of three (3) years, from year 2022 to year 2024.

Lower class LGUs are still not prepared to absorbed devolved functions knowing that some of the partially devolved functions as stated in the Local Government Code of 1991 such as Community-based Rehabilitation Programs under Social Services, Management and Control Of Communal Forest under Natural Resources and Environment, Tourism Facilities including acquisition of equipment under Tourism Sector, Access to Secondary and Tertiary Health Services under Health are not being practice or implemented due to lack of funding support. This suggests that lower LGUs are one step behind to address the full devolution of functions.

Although the preparation and approval of the Devolution Transition Plans of both the LGUs and NGAs planted a vital mechanism as a guide through devolution implementation phase, it is still not enough.

Lower class LGUs observed that the cost of Devolution is not thoroughly researched and explored. It was also imperative that institutional, technical, and absorptive capacities of the Local Government Units were taken into account by the Executive Branch.

### ***Insufficient Fiscal Resources***

5th class LGUs in the Sorsogon have been demanding larger fiscal transfers to help them with some of their problems. There is a lack of funding to carry out the tasks assigned to them, an unclear delineation between power and authority, and significant differences in financial resources amongst LGUs. Although the Mandanas-Garcia verdict would increase LGUs' finances starting in 2022, it also presents a variety of obstacles for local administrations.

Comparing the weight of functions and responsibilities of full devolution to fiscal resources, according to the lower class municipalities, the result will be unequal. The list of functions to be devolved is comparably higher than the fund allocation.

### ***Sustainability of the Devolved Functions***

Good Governance enables effective management of human, natural, economic, and financial resources for equitable and sustainable development. Having said, a notable question on the devolved functions is the sustainability of which. LGUs are uncertain of the sustainability of absorbing devolved functions. An example of this is hiring additional and sufficient personnel to counterbalance the devolved functions. LGUs are doubtful that in the long run, will creating additional permanent positions really address the pinnacle of devolution or will evidently increase the expenditures of the Local Government?

According to local functionaries, there are no sustainability studies concerning the full devolution transition which leads them to think that absorption efforts to be in peril.

### ***Poor Quality of Public Service***

Since nationally mandated PPAs are to be devolved, it is also expected that LGUs will absorb NGA's functions. Government services, through devolution, will be delivered more closely to the public. The circumstance of delivering new government services previously being done by the National Government pose

a weak points to LGUs in terms of providing quality standard services.

According to the respondents, there are three weak points that can presumably lower the quality standard in the delivery of public service. First is the inevitable bulk of transactions and clients in the Local Government Units. Devolved functions also means devolved services, thus, LGUs are expecting to have an increased number of transactions which will pose a threat to the efficiency of processes. Secondly, the inadequacy of technical personnel to handle technical functions. Untrained or unqualified public personnel will compromise the integrity and effectivity of public service delivery. Lastly, unstandardized system processes due to insufficient turnover of functions by the National Government. Considering the limited human resource of the National Government to provide technical assistance in the turnover of functions and the vast number of municipalities in the Philippines, there will be deficit in the turnover of functions and front line services. These weak points to the provision of public quality service provides opportunities for improvement not only in the local but also the national level.

### ***Increased Expectations and Responsibility***

Public engagement raises public confidence in government, boosts political effectiveness of citizens, upholds democratic values, and even enhances the standard of policy decisions. Thus, it is vital that public expectations must be by the local authorities. In the concept of full devolution, the challenge lays on the increased expectation of the public as a result of their knowledge on the increased funds to be devolved in the local government units.

On another note, increased funding also entails increased responsibilities of the local government units. The dilemma being faced by the respondents in this case is that, how can LGUs work through the minimal funding with increased responsibilities topped with heightened public expectations. This problem also elevates an opportunity to find ways to be resourceful and be accountable and transparent at the same time.

### ***Widened gap in the local autonomy***

As a result of unequitable distribution of fiscal resource, the gap between upper class and lower class LGUs widens. Internal Revenue Allocation or IRA-dependent municipalities will be left behind in the new era of expanded local autonomy. Provinces, Cities and upper class municipalities will thrive and prosper due to the increased external revenue source and high local revenues as a result of booming economic status.



5th class municipalities will not be able to keep up with the developments in terms of local autonomy compared to higher class municipalities with has a relatively higher local revenues. While high class LGUs develops, lower class municipalities will continue to struggle in terms of budgeting their limited financial resource. Full devolution is more beneficial to higher class LGUs because they can fully carry out devolved functions with ease. Relatively, they can afford to hire additional human resources without compromising their fiscal resource.

***Policy Brief on the Enhancement of Preparedness and Readiness on the Challenges of Full Devolution (Executive Order 138)***

Local Government Units in the Philippines, specifically, lower class municipalities clamors for assistance in the implementation of full devolution. Considering the functions to be devolved in the local government, to wit: Agricultural Extension and On-Site Research, Community-Based Forestry Projects, Tourism Facilities, Promotion, and Development, Telecommunication Services, Field Health and Hospital Services, Public Works and Infrastructure, Investment Support, Industrial Research and Development, School Building Program, Revenue Mobilization, Maintenance of Peace and Order, Employment Facilitation and Social Welfare Services, 4-6th class municipalities are definite to face struggles and challenges in absorbing this government services.

These challenges poses threats and hindrances to the local government units in the effective and efficient absorption of devolved functions of the national government agencies. To address these challenges, the policy brief recommends the following strategies to enhance preparedness and readiness of Local Government Units in absorbing devolved functions and additional fiscal resources:

***1. Lack of Manpower Resource***

- Conduct of Capacity Development Analytics of LGUs to determine areas of improvement and status of human resource absorptive capacity;
- Enhancement of technical skills and knowledge of the existing human resources;
- Hiring of additional personnel prioritizing engineering, planning and Frontline services;
- Multi-tasking and practicing Complete Staff Work (CSW);
- Ensuring functionality of both manpower resources and departments/offices;

- Engaging with Tertiary education intuitions' Internship and On the Job Training Programs to complement manpower resource;
- Request temporary personnel augmentation to National Government Agencies specifically to facilitate highly technical devolved functions;
- Investing in scholarship programs in return, providing government service to complement technical personnel (ex. nursing students, engineering students, social worker students, and etc.);
- Encouragement of volunteerism to short term project based programs;
- Rightsizing and Reorganizing the Organizational Structure to properly fir devolution requisites;
- In the selection, recruitment, and hiring process, meritocracy should be the guiding principle rather than favoritism and nepotism;
- Digitalize and automatize transactions to reduce human resource deployment; and
- Ensure proper utilization of workforce by analyzing compatibility of skills, knowledge and attitude to actual work given.

***2. Poor Preparation of Devolution Transition***

- Extension of the Devolution Transition phase from 3 years to 10 years;
- Creation of a comprehensive, inclusive and holistic study on the Cost of Full Devolution;
- Clustering Devolution of Functions based on the absorptive capacity of LGUs such as Independent Component Cities (ICCs) and Highly Urbanized Cities (HUCs) and 4-6th Class LGUs;
- Selective Devolution by pilot testing of Full Devolution to ICCs and HUCs;
- Conduct of study on the applicability and extent of Full Devolution to lower class municipalities;
- Conduct of gradual devolution based from the priority areas of LGUs (agriculture, heath, education, infrastructure, tourism, and etc.)
- Inclusion of Monitoring and Evaluation Analytics of NGAs to the devolved functions;
- Formulation of Contingency Plan in case of failure of transition.

***3. Insufficient Fiscal Resources***

- For the LGUs, focus on controllable factor such as increasing local revenues through:
  - Improving Revenue Collection Procedures by modernizing and automation of processes (e.g. e-

billing, e-payment, and electronic indexing of property values);

- Improving tax collection enforcement such as enhancement of rules and regulations will serve as deterrent to those who willfully evade local taxes;
- Increasing public awareness on the importance and benefits of paying taxes such as developmental PPAs;
- Increase accountability and transparency by holding public assemblies in truthful discourse;
- Establishment of businesses or venturing in income-generating activities to augment local funds such as investments in the hospitality industry, transportation, and agriculture;
- Encouragement of local investors to put up economic establishments (commercial or agricultural);
- Reduce office waste by recycling materials;
- Update Local Revenue Code to generate economic growth;
- Reclassification of Land Use to increase Real Property Taxes; and
- Reduce corruption by sanctioning corrupt revenue collectors as speedily as possible;
- For the NGAs specifically the Department of Budget and Management, recalibrate the National Tax Allocation by increasing national share of lower class municipalities to generate a more equitable distribution of fiscal resources.
- Research on the sustainability of the devolved functions to lower class municipalities with consideration to human, fiscal and administrative capabilities;
- Prioritizing Developmental Investment Programs;
- Venture in a Public-Private Partnership;
- Establish Linkages and Networks to support local PPAs and sustain devolved functions;
- Constant coordination and cooperation to National Government Agencies for a smooth and holistic transition;
- Strengthening downward relationship to Barangay LGU;
- Strengthening upward relationship to Provincial Government; and
- Conduct Benchmarking to other municipalities to capture and duplicate best practices to improve public service delivery of devolved functions.

#### 4. Sustainability of the Devolved Functions

- Research on the sustainability of the devolved functions to lower class municipalities with

consideration to human, fiscal and administrative capabilities;

- Prioritizing Developmental Investment Programs;
- Venture in a Public-Private Partnership;
- Establish Linkages and Networks to support local PPAs and sustain devolved functions;
- Constant coordination and cooperation to National Government Agencies for a smooth and holistic transition;
- Strengthening downward relationship to Barangay LGU;
- Strengthening upward relationship to Provincial Government;
- Conduct Benchmarking to other municipalities to capture and duplicate best practices to improve public service delivery of devolved functions.

#### 5. Poor Quality of Public Service

- Enhancing technical skills and knowledge of front line personnel;
- Provision of enough ratio of the total no. of personnel to total no. of transactions;
- Listening and providing appropriate actions to client feedbacks;
- Enhancement of Policies, Processes and Procedures for an efficient and effective transaction; and
- Automation of public service delivery.

#### 6. Increased Expectations and Responsibility

- The Public should have a clear and levelled understanding on both the increased financial allocation and increased functions of the Local Government Units;
- Empower constituents by conducting Information and Education Campaign (IEC) about devolution. The less informed they are, less empowered they become.
- The public and the local government shall have a shared responsibility towards full devolution and the expanded local autonomy;
- Encourage and assist CSO accreditation by providing remuneration/ allowance/ honorarium to CSO representatives who are collaborating with the LGU.
- Empowerment of public by participating in bottom up planning, involving them in the decision of PPAs that targets developmental and inclusive growth;
- Ensure functionality of Local Special Bodies in both legislation and implementation of PPAs; and

- Local Government Units should be responsible, transparent and accountable in spending public fiscal resources.

**7. Widened gap in the local autonomy between higher and lower class municipalities**

- Distribution of the Growth Equity Fund to LGUs with issues on marginalization, unequal development, high poverty incidence, and disparities in the net fiscal capacities;
- Just and Equitable provision of the Local Government Support Fund (LGSF) to the lower class municipalities;
- Formulation of National Policies on Full Devolution anchored in the guiding principle of equity and justice; and
- Possible consideration would be the merging of municipalities to realize urban growth, reduce the costs of local government and improving the efficiency of municipal service delivery.

The policy brief affects positively the lower class LGU, having a strategies and recommendations on how to enhance preparedness and readiness to absorb executive functions will assist and guide the LGUs for a meaningful full devolution. This can also improve the capacity of LGUs to absorb the technicalities and ways through while navigating full devolution in their level. Thus, the study recommends and suggests the abovementioned strategies on the enhancement of the preparedness and readiness of lower class LGUs in the implementation of full devolution in the Philippines.

**VII. CONCLUSION**

Based from the findings of the study, the following conclusions are drawn:

The profile of 5th Class Municipal Local Government Units of Sorsogon indicates the following:

- On Population Profile, the number of population are one of the factors in the consideration for the national budget allocation, in this case, Prieto Diaz has higher allocation than Barcelona and Santa Magdalena. It is notable that Barcelona, PPAs are well-participated and supported by the citizens through their participation in Civil Society Organizations. Although participated by citizenry, Local Special Bodies on People’s Law Enforcement Board and Project Monitoring Committee were low-functional due to low physical interaction during Covid-19 pandemic. As for the relatively higher number of CoS and JOs to the permanent

positions, LGUs relay more on temporary personnel in the augmentation of work distribution and few technical and professional personnel are deployed in local government offices;

- On Social Services Profile, 5th class LGUs focuses on vulnerable social groups such as minors and elderly. Child Development and Protection are the primary focus of the PPAs for the children and youth. Whereas, for the elderly, LGUs provides financial and health assistance to the senior citizens;
- On Infrastructure and Utilities Profile, 5th class municipalities are focused on improving infrastructures to further enhance sectors of economy, health, utility, and disaster preparedness. Further, the LGUs concern has efficient access to both transportation and communication;
- On Economy and Industry Profile, another factor to be considered in the distribution of fiscal resources is the land area, in which in this case, Barcelona, being the larger land jurisdiction among the three municipalities, is upfront for a higher national tax allocation. Being situated in both agricultural lands and coastal areas, the three (3) municipalities has almost identical economic resources but with different major industry products. The number of registered business establishments determines part of the number of local income sources, therefore, Barcelona having 455 registered businesses has more income sources than Prieto Diaz with 214 registered businesses and Santa Magdalena with 154 registered businesses. Also, there is a potential economic growth through tourism sector of the three (3) LGUs; and
- On Financial Management Profile, amended and updated Local Revenue Code not only entails compliance to the Local Government Code but also improves financial firmness of the LGU, having said, Barcelona is fiscally stable in the collection of levy, taxes, fees, charges than the other municipalities. The recoil of Covid-19 pandemic in 2019 hits back on year 2021 decreasing Internal Revenue Allotment in Local Government Units. Assets in infrastructure provides minimum maintenance requirements, predictable risk profiles, and steady returns even during erratic times.

The level of awareness towards the implementation of E.O. 138 of LGUs indicates that there are still some gray areas in the minds of the local functionaries towards the implementation of Full Devolution especially in the



salient features of E.O. 138, functions to be devolved and understanding the Devolution Transition Plan;

There are also various challenges when it comes to the implementation of full devolution of function of the executive branch to the lower class municipal local government units. And there are also different ways and strategies in dealing with the challenges of Full Devolution some of which is being ready and prepared to absorb the mandated functions. Policy Brief on the enhancement of preparedness and readiness of Local Government units in the implementation of full Devolution will provide a strategy on how to improve absorption capacity of LGUs towards devolved functions.

### VIII. RECOMMENDATIONS

The researcher recommends the following:

- A. On Population Profile, sustain citizen engagement and enhancing people participation to continuously improve involvement of citizenry in public governance and expanded local autonomy. Involving members of the Local Special Bodies on Local Special Bodies on People's Law Enforcement Board and Project Monitoring Committee to actively participate in law enforcement and monitoring of local administration's projects to ensure people participation and support to local governance. Hiring of permanent competent technical and professional personnel with hard earned leadership skill to effectively utilize CoS and Jos in their respective fields to ensure productivity of work;
- B. On Social Services Profile, continue to provide social service to the vulnerable groups and to those in need to not only reduce gap between social statuses but also improve the social living of the citizenry;
- C. On Infrastructure and Utilities Profile, maintain priority projects in infrastructure and utilities targeting focused sectors of governance to achieve meaningful return of investments;
- D. On Economy and Industry Profile, utilize underdeveloped economic resources and innovate major industry products to improve local economy. Also, consider Public Private Partnerships (PPP) to invest in the economy of the LGU's jurisdiction. Increasing local sources by encouraging locals to invest in a business will also improve fiscal and economic stability. Further, improving tourism sector by investing in tourism facilities and

institutionalizing tourism services and fess will increase local income;

- E. On Financial Management Profile, LGUs should update their revenue codes as soon as possible to update levy, taxes, fees, charges and other impositions to secure financial stability of their local jurisdictions. Increase local income sources to mitigate the impact of possible decrease in National Tax Allocation in the following years. Ensure proficient and appropriate asset management with integration of disaster contingencies to reduce risks on asset loss. Prioritization of the boasting of Local Economic Enterprises will generate fiscal resource to sustain PPAs and devolved functions;

Another recommendation is to scale up the level of awareness of municipalities towards E.O. 138 by understanding comprehensively and expanding knowledge on the basis, principles, approaches, policies, systems and procedures of E.O. 138 will further improve strategies and plans in navigating the expanded local autonomy of the Local Government Units.

As for the challenges of the lower class municipalities in the implementation of E.O. 138, the researcher recommends, that both LGUs and NGAs should take concrete and synchronize actions to address the issues for smooth, efficient, and effective devolution transition. Additionally, policy makers should consider the policy brief on the enhancement of preparedness and readiness of LGUs in the implementation of full devolution to address the challenges in the implementation of E.O. 138;

### ACKNOWLEDGMENT

The author is grateful to the 5<sup>th</sup> Class Municipalities in the Province of Sorsogon and to the concerned officials of the Department of the Interior and Local Government who took part in the study. Also, the researcher is thankful to the research adviser, panel committee members, and other members of the Graduate Studies of Sorsogon State University for developing and giving insights to improve this study.

### REFERENCES

- [1] The 1987 Constitution of the Republic of the Philippines, Section 6, Article X. Retrieved from: <https://www.officialgazette.gov.ph/constitutions/the-1987-constitution-of-the-republic-of-the-philippines/the-1987-constitution-of-the-republic-of-the-philippines-article-x/>

- [2] Alinio, Buenafe F., Philippine Local Government Officials Perceptions of Decentralization and Its Effects on Local Governments' Administrative Capabilities, George Washington University, May 18, 2008. Retrieved from: <https://dlc.library.columbia.edu/catalog/ldpd:506110/bytestreams/content/content?filename=Dissertation+%28Alinio%2C+Buenafe%29.pdf>
- [3] Atienza, Maria Ela L.m Local Governments and Devolution in the Philippines, January 1, 2006. Retrieved from: [https://www.academia.edu/2154020/Local\\_Governments\\_and\\_Devolution\\_in\\_the\\_Philippines](https://www.academia.edu/2154020/Local_Governments_and_Devolution_in_the_Philippines)
- [4] Borbe, Magdalena A., Mandanas-Garcia Case Ruling Favours LGUs, Hamodyong: The Official newsletter of DILG-V, Volume X, Issue 01, Jan-March 2021.
- [5] Brillantes, Alex. 1987. "Decentralization In The Philippines: An Overview." Philippine Journal of Public Administration 31(2): 131-148. Retrieved from: [https://www.pssc.org.ph/wp-content/pssc-archives/Philippine%20Journal%20of%20Public%20Administration/1987/Num%202/05\\_Decentralization%20in%20the%20Philippines\\_An%20Overview.pdf](https://www.pssc.org.ph/wp-content/pssc-archives/Philippine%20Journal%20of%20Public%20Administration/1987/Num%202/05_Decentralization%20in%20the%20Philippines_An%20Overview.pdf)
- [6] Capuno, Joseph J. 2013. "Fiscal Transfers and Gerrymandering under Decentralization in the Philippines." Lex Localis 11(3). Retrieved from: [www.econstor.eu/bitstream/10419/93566/1/747317917.pdf](http://www.econstor.eu/bitstream/10419/93566/1/747317917.pdf)
- [7] Chaudhary, Deepak, The Decentralization, Devolution and Local Governance Practices in Nepal: The emerging Challenges and Concerns, Journal of Political Science, Volume XIX, Tribhuvan University, Nepal, 2019. Retrieved from: <https://www.nepjol.info/index.php/JPS/article/view/26698>
- [8] Congressman Hermilando I. Mandanas, et al. Vs. Executive Secretary Paquito N. Ochoa, Jr., et al./Honorable Enrique T. Garcia, Jr. Vs. Honorable Paquito N. Ochoa, Jr., et al., G.R. No. 199802 / G.R. No. 208488, Phil. Supreme Court, (2019, April 10). Retrieved from: <https://sc.judiciary.gov.ph/3726/>
- [9] Country Governance Toolkit, Basics of Devolution, September 2020. Retrieved from: <https://countytoolkit.devolution.go.ke/basics-of-devolution>
- [10] David, NF Bell, What is Devolution? How is it Changing and Where Might it Go Next?, Nations, Regions & Cities Publication, Feb 1, 2022. Retrieved from: <https://www.economicsobservatory.com/what-is-devolution-how-is-it-changing-and-where-might-it-go-next>
- [11] Diamond, Larry. 2004. "Why Decentralize Power in A Democracy?" Conference on Fiscal and Administrative Decentralization. Retrieved from: [https://web.stanford.edu/~ldiamond/raq/Decentralize\\_Power021204.htm](https://web.stanford.edu/~ldiamond/raq/Decentralize_Power021204.htm)
- [12] DILG MC 2021-101: Guidelines on Developing Capacities of LGUs in the context of Full Devolution dated August 5, 2021. Retrieved from: [www.dilg.gov.ph/issuances/mc/Guidelines-on-Developing-Capacities-of-Local-Government-Units-in-the-Context-of-Full-Devolution/3440](http://www.dilg.gov.ph/issuances/mc/Guidelines-on-Developing-Capacities-of-Local-Government-Units-in-the-Context-of-Full-Devolution/3440)
- [13] Eaton, Kent, Kai-Alexander Kaiser, and Paul J. Smoke. "The Political Economy of Decentralization Reforms.", The World Bank, 2021. Retrieved from: [siteresources.worldbank.org/EXTDSRE/Resources/DecentralizationReforms.pdf](http://siteresources.worldbank.org/EXTDSRE/Resources/DecentralizationReforms.pdf)
- [14] Esma, Y.M., Lagura, A.M., & Reyes, C.P. The Effects of Decentralization on Peripheral Development and Modern State Formation in the Philippines. Manila, 2018. Retrieved from: [https://www.academia.edu/38637082/THE\\_EFFECTS\\_OF\\_DECENTRALIZATION\\_ON\\_PERIPHERAL\\_DEVELOPMENT\\_AND\\_MODERN\\_STATE\\_FORMATION\\_IN\\_THE\\_PHILIPPINES](https://www.academia.edu/38637082/THE_EFFECTS_OF_DECENTRALIZATION_ON_PERIPHERAL_DEVELOPMENT_AND_MODERN_STATE_FORMATION_IN_THE_PHILIPPINES)
- [15] Executive Order No. 138 otherwise known as Full Devolution of certain functions of the Executive Branch to Local Governments, creation of a Committee of on Devolution, and for other purposes , PRRD Administration (2021, June 1). Retrieved from: [www.officialgazette.gov.ph/downloads/2021/06jun/20210601-EO-138-RRD.pdf](http://www.officialgazette.gov.ph/downloads/2021/06jun/20210601-EO-138-RRD.pdf)
- [16] FiscalNote. (October 18, 2021). Policy Brief. Your Step-by-Step Guide to Writing a Winning Policy Brief. Retrieved from: <https://fiscalnote.com/blog/guide-writing-policy-brief>
- [17] Guanzon, Zedrick Albert & Peligro, Michael E. The Devolution of National Agency and Its Implications to LGU Gensan. E-Bulletin #29. September 2021. Retrieved from: <https://gensanhrmdo.org/home/the-devolution-of-national-agency-and-its-implications-to-gensan-hrmdo-september-2021-e-bulletin-29/>

- [18] Hidayat, Rachmat, Political Devolution: Lessons form a Decentralized Mode of Government in Indonesia, Jan-March 2017. Retrieved from: [journals.sagepub.com/doi/full/10.1177/2158244016686812](http://journals.sagepub.com/doi/full/10.1177/2158244016686812)
- [19] Implementing Rules and Regulation (IRR) of Executive Order 138, S. 2021. Rule I to Rule XIV. Retrieved from: <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2021/IRR/IMPLEMENTING-RULES-AND-REGULATIONS-OF-EONO-138-S-2021.pdf>
- [20] Isufaj, Mentor, Decentralization and the Increased Autonomy in Local Governments, 2013. Retrieved from: [https://www.sciencedirect.com/science/article/pii/S1877042813051227?ref=pdf\\_download&fr=RR-2&rr=78d8321f5959108a](https://www.sciencedirect.com/science/article/pii/S1877042813051227?ref=pdf_download&fr=RR-2&rr=78d8321f5959108a)
- [21] Local Government Association, Devolution explained: Everything you need to know about devolution in England, Westminster, London, 2022. Retrieved from: <https://www.local.gov.uk/our-support/safer-and-more-sustainable-communities/devolution-hub/devolution-explained>
- [22] Merriam-Webster. (2006). Awareness. Merriam-Webster's Pocket Dictionary (New Edition p. 25).
- [23] Merriam-Webster. (2006). Challenge. Merriam-Webster's Pocket Dictionary (New Edition p. 55).
- [24] Merriam-Webster. (2006). Implementation. Merriam-Webster's Pocket Dictionary (New Edition p. 172).
- [25] Merriam-Webster. (2006). Population. Merriam-Webster's Pocket Dictionary (New Edition p. 266).
- [26] Merriam-Webster. (2006). Profile. Merriam-Webster's Pocket Dictionary (New Edition p. 275).
- [27] Merriam-Webster. (2006). Transition. Merriam-Webster's Pocket Dictionary (New Edition p. 361).
- [28] Philippine Statistics Authority. Community-Based Monitoring System (CBMS) Census. Province of Sorsogon. May 1, 2020. Retrieved from: <http://rso05.psa.gov.ph/sorsogon>
- [29] Tapales, Proserpina D., Devolution and Empowerment: LGC 1991 and Local Autonomy in the Philippines, Philippine Journal of Public Administration, Vol. XXXVI, No.2 (April 1992). Retrieved from: [www.pssc.org.ph/wp-content/pssc-archives/Philippine%20Journal%20of%20Public%20Administration/1992/Num%202/07\\_Devolution%20and%20Empowerment.pdf](http://www.pssc.org.ph/wp-content/pssc-archives/Philippine%20Journal%20of%20Public%20Administration/1992/Num%202/07_Devolution%20and%20Empowerment.pdf)
- [30] The World Bank Group, Administrative Decentralization, 2021. Retrieved from: <http://www1.worldbank.org/publicsector/decentralization/admin.htm>
- [31] World Bank Organization. (2021, June 10). PHILIPPINES: Mandanas Ruling Provides Opportunities for Improving Service Delivery through Enhanced Decentralization [Press release]. Retrieved from: <https://www.worldbank.org/en/news/press-release/2021/06/10/philippines-mandanas-ruling-provides-opportunities-for-improving-service-delivery-through-enhanced-decentralization>
- [32] Yuliani, Elizabeth, "Decentralization, Deconcentration And Devolution: What Do They Mean?." Center for International Forestry Research, May 2018. Retrieved from: [http://www.cifor.org/publications/pdf\\_files/interlaken/Compilation.pdf](http://www.cifor.org/publications/pdf_files/interlaken/Compilation.pdf)


  
 ISSN: 2582-6832