



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACAÑANG, MANILA



**NATIONAL BUDGET MEMORANDUM**

No. 121  
March 18, 2014

- FOR** : Secretaries of Agriculture, Agrarian Reform, Education, Energy, Environment and Natural Resources, Health, Interior and Local Government, Labor and Employment, Social Welfare and Development, Tourism, Trade and Industry, and Director General of the Technical Education and Skills Development Authority, and the Administrator of the National Electrification Administration, All City/Municipal Mayors and Members of the Sanggunian Panlungsod/Bayan, and All Others Concerned
- SUBJECT** : GUIDELINES FOR THE IMPLEMENTATION AND MONITORING OF FY 2013 and FY 2014 GRASSROOTS PARTICIPATORY BUDGETING PROJECTS

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**1. STATEMENT OF POLICY**

In pursuit of attaining the Philippine Development Plan's goal of inclusive growth and poverty reduction, and promoting good governance at the local level, the Human Development and Poverty Reduction Cluster (HDPRC), through the Grassroots Budgeting Oversight Agencies, shall implement the Grassroots Participatory Budgeting Process (GPB), formerly called Bottom-up Budgeting, to ensure the implementation of priority poverty reduction projects as identified at the city/municipal level through a participatory planning and budgeting process.

**2. PURPOSE**

- 2.1 This circular provides the guidelines for the implementation and monitoring of GPB projects authorized under the following:
- 2.1.1 Unobligated allotments/unreleased appropriations under Republic Act (RA) No. 10352 (General Appropriations Act for FY 2013), the

2.1.2 2014 Appropriations under RA 10633 (GAA for FY 2014)

3. **DEFINITION OF TERMS**

For purposes of this Circular, the following terms shall mean as:

- 3.1 **Grassroots Participatory Budgeting (GPB)** - formerly called Bottom-up Budgeting, it is an approach to preparing the budget proposal of agencies, taking into consideration the development needs of cities/municipalities as identified in their respective local poverty reduction action plans that shall be formulated with strong participation of basic sector organizations and other civil society organizations.
- 3.2 **GPB Projects** – projects identified through the GPB process
- 3.3 **Local Poverty Reduction Action Plan (LPRAP)** – the LGU plan which contains programs and projects collectively drawn through a participatory process by the LGU with CSOs and other stakeholders, and which will directly address the needs of the poor constituencies and the marginalized sectors in the city or municipality.
- 3.4 **Local Poverty Reduction Action Team (LPRAT)** – the group to spearhead the formulation and monitoring of the LPRAP.

3.4.1 Composition of the LPRAT under the Regular GPB Process:

Chairperson: Local Chief Executive (LCE)

Co-Chairperson: A CSO representative

Members:

Representatives from Government, to wit:

- Sangguniang Panlungsod/Bayan Member who is the Chairperson of the Committee on Appropriation;
- Local government department heads such as the Planning Officer, Budget Officer, Fishery and Agriculture Officer, Social Welfare and Development Officer, Health Officer, Community Environment and Natural Resources Officer (CENRO) and Public Employment Service Office (PESO) Manager;

- Representatives of National Government Agencies (NGAs) such as the DSWD Municipal Action Team Head, the DILG City/Municipal Local Government Operations Officer, the School District Supervisor and Agrarian Reform Officer;

Representatives from CSOs (must be residents of the city or municipality), that may include but is not limited to the following:


- Leaders from DSWD-assisted and recognized community groups, such as Pantawid Pamilya Parent-Leaders and other community volunteer groups;
- Leaders from DOH organized Community Health Teams;
- Leaders of the Parent-Teacher Associations;
- Leader of CSOs accredited by LGUs;
- Leaders of CSOs accredited or recognized by any NGA;
- Leaders of a women's group;
- Leaders of a basic sector organization;
- Leaders of a basic sector organization recognized by NAPC;
- Leaders of other community or grassroots organizations;
- In cities/municipalities where Indigenous Peoples comprise over twenty-percent (20%) of the population, one of the elected representatives must come from the IP sector; and

A representative from a local business group or association

3.4.2 The LPRAT under the Enhanced GPB Process implemented in municipalities that have graduated from or are currently implementing the KALAHY-CIDSS Program shall perform its functions as the technical working group of the Enhanced Local Development Council (LDC). The LPRAT shall be composed of the following members:

- 10 representatives from government agencies (may come from members or observers of the Enhanced LDC);
- 5 Barangay Development Council Vice-Chairpersons selected through the KALAHY-CIDSS program; and
- 5 CSO representatives in the Enhanced LDC who are elected during the CSO assembly

The LPRAT under the Regular or Enhanced Grassroots Budgeting Process shall always be composed of an equal number of government (including the LCE) and non-government representatives. All CSO representatives should be residents of the city/municipality. The LPRAT should also be composed of at least 40% women.

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- 3.4.3 Elected officials, their immediate relatives (spouse, parent, sibling, child), and LGU employees are ineligible to be elected/serve as CSO or business representatives.
- 3.5 **National Anti-Poverty Commission (NAPC) Provincial Focal Person** - a CSO representative to the RPRAT elected by CSOs through the harnessing workshop conducted by NAPC.
- 3.6 **Operating Units** - refers to the agency units receiving Notice of Cash Allocation (NCA) directly from DBM, mandated to carrying out specified substantive functions or directly implementing programs of a Department or an Agency, such as line bureaus, field units, Schools Division Offices and schools in the case of the Department of Education (DepEd).
- 3.7 **Participating Agencies** – refers to the twelve (12) NGAs, namely the Department of Agriculture (DA), Department of Agrarian Reform (DAR), DepEd, Department of Energy (DOE), Department of Environment and Natural Resources (DENR), Department of Health (DOH), Department of the Interior and Local Government (DILG), Department of Labor and Employment (DOLE), Department of Social Welfare and Development (DSWD), Department of Trade and Industry (DTI), Department of Tourism (DOT), Technical Education and Skills Development Authority (TESDA) and National Electrification Administration (NEA) through which funding for Grassroots Budgeting programs will be allocated.
- 3.8 **Public Financial Management Assessment** - refers to the diagnostic review of a local government unit's existing structure, policies, systems and procedures for generating and managing its financial resources. It is conducted to determine the extent to which the LGU is able to establish and operationalize an open and orderly Public Financial Management (PFM) system in the LGU using as criteria the critical dimensions of an open and orderly PFM system provided under the PFM Assessment Tool for Local Government Units (PFMAT for LGUs) developed by the Department of Budget and Management (DBM).
- 3.9 **Public Financial Management Improvement Plan** - refers to the set of programs/projects/activities (PPAs) that will be undertaken by the LGU to address the areas in PFM that need to be further improved and/or sustained based on the assessment by the LGU of the different critical dimensions of an open and orderly PFM system provided under the PFMAT for LGUs.
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**3.10 Regional Poverty Reduction Action Teams (RPRATs)** – the group that shall provide support and guidance to LGUs throughout the GPB process and monitor the implementation of the GPB Projects, composed of the following:

Chairperson : DILG Regional Director  
Vice-Chairpersons: DBM Regional Director  
Representative from the NAPC Secretariat

Members :

- Regional Directors of BFAR, DA, DAR, DENR, DOH, DEPED, DOLE, DSWD, DTI, DOT, NIA, and TESDA
- Representatives from DOE and NEA
- Regional Director of the National Economic and Development Authority
- NAPC Provincial Focal Persons

**3.11 Seal of Good Housekeeping (SGH)** – a tool used by the DILG to aggressively push the valuing of good governance essential in local public administration and development. It advances the primacy of performance, accountability, transparency and participation in local governance system.

## **4. GUIDELINES**

### **4.1 Fund Release for GPB Projects**

#### **4.1.1 FY 2013 Projects**

- Funding for 2013 GPB projects has been extended by Congress until December 31, 2014 through the House of Representatives and Senate of the Philippines Joint Resolution No. 1 dated December 26, 2013.
- Participating agencies shall ensure that the 2013 GPB projects shall be funded within the agency specific budgets.

#### **4.1.2 FY 2014 Projects**

- Funding for the implementation of GPB Projects for FY 2014, except those under DOE, NEA, and DepEd- Basic Educational Facilities Fund have been released through the General Appropriations Act. (GAA) to operating units of implementing agencies at the start of the fiscal year. This is in line with the GAA as budget release document policy, the new mechanism adopted starting FY 2014.

- Funds for 2014 GPB Projects under DOE, NEA and DepEd-Basic Educational Facilities Fund will be released through Special Allotment Release Orders (SAROs).

## 4.2 Project Validation

- 4.2.1 Participating agencies shall review and validate the feasibility of implementing the identified 2013 and 2014 GPB Projects.
- 4.2.2 If a project is deemed not feasible for implementation after validation of the concerned participating agency, the project may be replaced with another project that can be implemented by the same participating agency in the same city or municipality, subject to provisions under item 4.3 hereof.
- 4.2.3 The DILG shall inform the LPRATs about their 2014 GPB projects that have been deemed not implementable by participating agencies.

## 4.3 Project Replacement

- 4.3.1 Replacement of FY 2013 and FY 2014 GPB projects will only be allowed under any of the following conditions:
  - The project has been deemed not feasible for implementation by the concerned participating agency
  - The project is located in a city or municipality that was greatly affected by Yolanda (as identified in Annex A), Bohol Earthquake (as identified by the Region VII RPRAT), and Zamboanga City.
  - The project has been funded/implemented through another funding source(s).
- 4.3.2 The LPRAT shall reconvene to identify replacement projects, subject to the following:
  - Replacement projects should be implemented by the same participating agency as the original project,
  - The LPRAT must coordinate with the concerned participating agency to ensure that their replacement projects are feasible for implementation.
  - Replacement project should not exceed the total budget of the original project/s which is/are subject for replacement per participating agency.

4.3.3 The LPRAT shall submit a resolution informing the concerned participating agency of the replacement project/s they have identified **not later than April 30, 2014**. This resolution must be signed by the LCE and the 3 CSO signatories of the LPRAP, and approved by the Sanggunian through a Resolution. Participating agencies shall no longer entertain requests for project replacement after the set deadline.

4.3.4 If the realignment of funds is necessary for the implementation of a replacement project based on existing budgeting rules/ regulations, participating agencies shall submit to DBM a budget realignment request letter, which identifies the specific projects to be replaced and the replacement projects for each concerned city/municipality. Requests for realignment of funds for 2013 and 2014 GPB projects shall be submitted **not later than June 30, 2014**.

4.3.5 Participating Agencies shall inform the RPRAT of any replacement of projects.

#### 4.4 Project Implementation


4.4.1 In view of technical requirements and program design, the following projects shall only be implemented by the concerned participating agencies in collaboration with the LGUs:

- Household electrification projects under DOE;
- Sitio electrification projects under NEA;
- All projects under DepEd

4.4.2 GPB projects, except those mentioned in item 4.4.2 hereof, may be implemented by LGUs provided they meet the following eligibility standards, subject to the government procurement law, and budgeting, accounting and auditing rules and regulations:

- Technical capabilities (i.e. to implement the project) as determined by the participating agency concerned;
- Recipient of the SGH for FY 2012 Assessment;
- Submission of the Public Financial Management Improvement Plan (PFMIP) as certified by the DBM Regional Office;
- Substantial progress on the PFMIP implementation covering the assessment year 2012 as determined and certified by the DBM Regional Office (Only applicable if assessment has been undertaken by the DBM Regional Office prior to the issuance of this guideline)
- No unliquidated funds to participating agency beyond the reglamentary period based on existing COA rules and regulations; and

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- Sanggunian authorization to the LCE to enter into a MOA with the participating agency in accordance with Sec.22 (c) of the Local Government Code.
- 4.4.3 The concerned participating agencies through their regional and/or provincial offices shall coordinate with and assist LGUs in complying with documentary and other requirements for project implementation.
- 4.4.4 LGUs whose records have been washed out by Typhoon Yolanda may be exempted by the DBM Regional Office from the PFMIP submission requirement, subject to the request for exemption by the LGU and upon verification of the DBM Regional Office.
- 4.4.5 Due to the late implementation of the 2013 GPB Projects, their completion shall not yet be included as an eligibility requirement for LGU implementation of 2014 GPB projects. This amends relevant provisions under DBM-DILG-DSWD-NAPC Joint Memorandum Circular #3, dated December 20, 2012.
- 4.4.6 If a city or municipal local government is ineligible to implement a GPB Project, the project may be implemented through the provincial government under the following conditions:
- The provincial government has the technical capability as determined by the participating agency concerned;
  - The provincial government is a recipient of the SGH for FY 2012 Assessment;
  - The provincial government has no unliquidated funds to participating agency beyond the reglamentary period based on existing COA rules and regulations; and
  - The city or municipal local government agrees to have the project implemented by the provincial government; and
  - Sangguniang Panlalawigan authorization to the LCE to enter into a MOA with the participating agency in accordance with Sec. 22 (c) of the Local Government Code.
- 4.4.7 If a GPB project, except those mentioned in Section 4.4.1, cannot be implemented by the city/municipal government or the provincial government or by communities, it will be implemented by the concerned participating agency.
- 4.4.8 LGUs which are eligible to implement GPB Projects must coordinate with the participating agency and submit required documents to facilitate the transfer of funds to the LGU.
- 4.4.9 Agencies and/or LGUs may enter into partnership with NGOs or POs for the implementation of GPB Projects, subject to the guidelines provided under the Commission on Audit Circular No. 2007-001, R.A. 9184 and its IRR and to GPPB Resolution No. 012-2007.
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~~4.4.10~~ Communities at the barangay level may also manage and implement GPB Projects provided that they have had prior experience in implementing projects through a Community Driven Development (CDD) approach. Specifically, these communities must have:

- Capacity to conduct a participatory situation analysis, identify priority projects through participatory barangay assemblies, and prepare project proposals; and/or
- Prior experience in undertaking community-led procurement, in managing public funds using a community finance management system led by community volunteers duly recognized by the barangay LGU through barangay assembly resolution, and in community monitoring of project implementation using participatory processes of information disclosure.

Community implementation of GPB projects will be allowed in LGUs that have unliquidated funds to participating agencies

Communities with no prior experience in implementing projects through a CDD approach may still be eligible to implement GPB projects provided that technical assistance is provided by DSWD and the city/municipal LGU.

4.4.11 In case of conflict between agency specific guidelines and the provisions on project implementation under this Circular, the provisions under this Circular shall prevail.

#### 4.5 Provision of LGU counterpart funding

4.5.1 The following counterpart funding from LGUs are required for 2014 GPB projects:

LGU Income Class	Counterpart Requirement
Highly Urbanized Cities	30% of project cost
All other cities	20% of project cost
1st to 3rd class municipalities	15% of project cost
4th to 6th class municipalities	5% of project cost

\*All farm to market roads will require a 10% counterpart, regardless of LGU income class.

4.5.2 The following flexibilities are allowed in the provision of the counterpart requirement by LGUs, subject to the agreement of the concerned participating agency:

- Counterpart can be in the form of cash or in-kind (including but not limited to staff/human resources, equipment, land). This amends DBM-DILG-DSWD-NAPC Joint Memorandum Circular #3 which requires a cash counterpart.

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- Participating agencies will have the option to modify the counterpart requirements for projects under their agency, provided that in no instance can the counterpart requirements be increased.

4.5.3 Cities and municipalities that have been affected by Yolanda (as listed in Annex A) or the Bohol Earthquake (as identified by the Region VII RPRAT), and the armed conflict in Zamboanga City are exempted from providing counterpart requirements, unless otherwise required by law.

#### 4.6 Project Monitoring

4.6.1 Agency Regional Offices (AROs) shall prepare quarterly progress reports on their GPB projects using the template provided by DBM and submit these to their respective Central Offices for consolidation.

4.6.2 Agency Central Offices (ACOs) shall then submit the consolidated reports to DBM on or before the following dates:

- January 20 - Fourth quarter report and consolidated annual report of the previous year
- April 20 - First quarter report
- July 20 - Second quarter report
- October 20 - Third quarter report

4.6.3 DBM shall post the submitted quarterly progress reports on the GPB website one month after the end of every quarter once the website has been developed.

- Pending the development of the website, the quarterly progress report will be circulated through email to all participating agencies, RPRATs and other national stakeholders.
- The RPRATs shall in turn circulate the status report to all its members, all LGUs within its jurisdiction and other local stakeholders.

4.6.4 An online reporting system is targeted to be developed by June 2014. Once completed, AROs shall report their quarterly progress reports using this online platform. The GPB Project Management Office in DILG shall train ACOs and AROs in the use of this online platform prior to its roll-out.

4.6.5 All RPRATs and LPRATs shall meet every quarter to review the status of implementation of GPB projects.

- The RPRAT Chair shall ensure that all NAPC Provincial Focal Persons are invited to the RPRAT meetings. Their transportation to and from RPRAT meetings and activities to be sourced from the RPRAT mobilization fund.

4.6.6 A citizen-led monitoring of the implementation of 2013 and 2014 GPB projects shall be undertaken by NAPC through local CSO partners. The results of this monitoring effort shall be reported to the GPB oversight agencies.

4.6.7 LGUs which are unable to complete as scheduled their 2013 and 2014 GPB Projects, for which funds have been transferred to them for implementation, may be disqualified to participate in the GPB Process for the succeeding year.

4.6.8 Funding support for the monitoring and evaluation of GPB projects has been provided to participating agencies in the 2014 General Appropriations Act. In addition to the monitoring and evaluation of GPB projects, these funds may also be used to support the validation or provision of technical assistance needed for the implementation of GPB projects and related activities undertaken by the GPB oversight agencies.

#### 4.7 Grievance Redress Mechanism (GRM)

4.7.1 Grievances, issues and concerns emanating from the LGUs, local CSOs, regional offices of participating agencies and other local officials must first be raised with the RPRAT. The RPRAT may constitute a GRM Committee composed of an equal number of government and CSO representatives to handle such concerns.

4.7.2 Grievances, issues and concerns that are not resolved at the RPRAT level shall be forwarded to NAPC through a formal complaint that may be sent through regular or electronic mail. NAPC can be reached through:

- Telephone: (02) 3825560
- Email Address: [gpb.helpdesk@yahoo.com.ph](mailto:gpb.helpdesk@yahoo.com.ph)

## 5. EFFECTIVITY

This circular shall take effect immediately.

  
FLORENCIO B. ABAD  
Secretary



Annex A: Yolanda affected cities and municipalities  
(Areas within the 50KM radius)

PROVINCE	CITY	MUNICIPALITY
REGION IVB	PALAWAN	Agutaya
REGION IVB	PALAWAN	Busuanga
REGION IVB	PALAWAN	Coron
REGION IVB	PALAWAN	Culion
REGION IVB	PALAWAN	Cuyo
REGION IVB	PALAWAN	Linapacan
REGION V	MASBATE	Balud
REGION VI	AKLAN	Altavas
REGION VI	AKLAN	Balete
REGION VI	AKLAN	Banga
REGION VI	AKLAN	Batan
REGION VI	AKLAN	Buruanga
REGION VI	AKLAN	Ibajay
REGION VI	AKLAN	Kalibo
REGION VI	AKLAN	Lezo
REGION VI	AKLAN	Libacao
REGION VI	AKLAN	Madalag
REGION VI	AKLAN	Malay
REGION VI	AKLAN	Makato
REGION VI	AKLAN	Malinao
REGION VI	AKLAN	Nabas
REGION VI	AKLAN	New Washington
REGION VI	AKLAN	Numancia
REGION VI	AKLAN	Tangalan
REGION VI	ANTIQUÉ	Barbaza
REGION VI	ANTIQUÉ	Bugasong
REGION VI	ANTIQUÉ	Caluya
REGION VI	ANTIQUÉ	Culasi
REGION VI	ANTIQUÉ	Laua-an
REGION VI	ANTIQUÉ	Libertad
REGION VI	ANTIQUÉ	Pandan
REGION VI	ANTIQUÉ	Patnongon
REGION VI	ANTIQUÉ	San Remegio
REGION VI	ANTIQUÉ	Sebaste
REGION VI	ANTIQUÉ	Tibiao
REGION VI	ANTIQUÉ	Valderama
REGION VI	CAPIZ	Cuartero
REGION VI	CAPIZ	Dao
REGION VI	CAPIZ	Dumalag
REGION VI	CAPIZ	Dumarao
REGION VI	CAPIZ	Ivisan
REGION VI	CAPIZ	Jamindan
REGION VI	CAPIZ	Maayon
REGION VI	CAPIZ	Mambusao
REGION VI	CAPIZ	Panay

REGION	PROVINCE	MUNICIPALITY
REGION VI	CAPIZ	Panitan
REGION VI	CAPIZ	Pilar
REGION VI	CAPIZ	Pontevedra
REGION VI	CAPIZ	Pres.Roxas
REGION VI	CAPIZ	Roxas City
REGION VI	CAPIZ	Sapi-an
REGION VI	CAPIZ	Sigma
REGION VI	CAPIZ	Tapaz
REGION VI	ILOILO	Ajuy
REGION VI	ILOILO	Alimodian
REGION VI	ILOILO	Anilao
REGION VI	ILOILO	Badiangan
REGION VI	ILOILO	Balasan
REGION VI	ILOILO	Banate
REGION VI	ILOILO	Barotoc Nuevo
REGION VI	ILOILO	Barotoc Viejo
REGION VI	ILOILO	Batad
REGION VI	ILOILO	Bingawan
REGION VI	ILOILO	Cabatuan
REGION VI	ILOILO	Calinog
REGION VI	ILOILO	Carles
REGION VI	ILOILO	Concepcion
REGION VI	ILOILO	Dingle
REGION VI	ILOILO	Dueñas
REGION VI	ILOILO	Dumangas
REGION VI	ILOILO	Estancia
REGION VI	ILOILO	Janiuay
REGION VI	ILOILO	Lambunao
REGION VI	ILOILO	Lemery
REGION VI	ILOILO	Maasin
REGION VI	ILOILO	Mina
REGION VI	ILOILO	New Lucena
REGION VI	ILOILO	Passi City
REGION VI	ILOILO	Pototan
REGION VI	ILOILO	San Dionisio
REGION VI	ILOILO	San Enrique
REGION VI	ILOILO	San Rafael
REGION VI	ILOILO	Sara
REGION VI	ILOILO	Zarraga
REGION VI	NEGROS OCC.	Cadiz City
REGION VI	NEGROS OCC.	EB Magalona
REGION VI	NEGROS OCC.	Escalante City
REGION VI	NEGROS OCC.	Manapla
REGION VI	NEGROS OCC.	Sagay City
REGION VI	NEGROS OCC.	Silay City
REGION VI	NEGROS OCC.	Victorias City
REGION VII	CEBU	Bantayan

REGION	PROVINCE	MUNICIPALITY
REGION VII	CEBU	Bogo City
REGION VII	CEBU	Borbon
REGION VII	CEBU	Daanbantayan
REGION VII	CEBU	Madridejos
REGION VII	CEBU	Medellin
REGION VII	CEBU	Pilar
REGION VII	CEBU	Poros
REGION VII	CEBU	San Francisco
REGION VII	CEBU	San Remigio
REGION VII	CEBU	Sogod
REGION VII	CEBU	Sta. Fe
REGION VII	CEBU	Tabogon
REGION VII	CEBU	Tabuelan
REGION VII	CEBU	Tuburan
REGION VII	CEBU	Tudela
REGION VIII	LEYTE	Abuyog
REGION VIII	LEYTE	Alangalang
REGION VIII	LEYTE	Albuera
REGION VIII	LEYTE	Babaton
REGION VIII	LEYTE	Barugo
REGION VIII	LEYTE	Burauen
REGION VIII	LEYTE	Calubian
REGION VIII	LEYTE	Capoocan
REGION VIII	LEYTE	Carigara
REGION VIII	LEYTE	Dagami
REGION VIII	LEYTE	Dulag
REGION VIII	LEYTE	Isabel
REGION VIII	LEYTE	Jaro
REGION VIII	LEYTE	Javier (Bugho)
REGION VIII	LEYTE	Julita
REGION VIII	LEYTE	Kananga
REGION VIII	LEYTE	La Paz
REGION VIII	LEYTE	Leyte
REGION VIII	LEYTE	Macarthur
REGION VIII	LEYTE	Mahaplag
REGION VIII	LEYTE	Matag-ob
REGION VIII	LEYTE	Mayorga
REGION VIII	LEYTE	Merida
REGION VIII	LEYTE	Palo
REGION VIII	LEYTE	Palompon
REGION VIII	LEYTE	Pastrana
REGION VIII	LEYTE	San Isidro
REGION VIII	LEYTE	San Miguel
REGION VIII	LEYTE	Santa Fe
REGION VIII	LEYTE	Tabango
REGION VIII	LEYTE	Tabon-tabon
REGION VIII	LEYTE	Tanauan

REGION	PROVINCE	MUNICIPALITY
REGION VIII	LEYTE	Tolosa
REGION VIII	LEYTE	Tunga
REGION VIII	LEYTE	Villaba
REGION VIII	LEYTE	Baybay City
REGION VIII	LEYTE	Ormoc City
REGION VIII	LEYTE	Tacloban City
REGION VIII	EASTERN SAMAR	Balangiga
REGION VIII	EASTERN SAMAR	Balangkayan
REGION VIII	EASTERN SAMAR	General McArthur
REGION VIII	EASTERN SAMAR	Giporlos
REGION VIII	EASTERN SAMAR	Guiuan
REGION VIII	EASTERN SAMAR	Hernani
REGION VIII	EASTERN SAMAR	Lawaan
REGION VIII	EASTERN SAMAR	Llorente
REGION VIII	EASTERN SAMAR	Maydolong
REGION VIII	EASTERN SAMAR	Mercedes
REGION VIII	EASTERN SAMAR	Quinapondan
REGION VIII	EASTERN SAMAR	Salcedo
REGION VIII	WESTERN SAMAR	Basey
REGION VIII	WESTERN SAMAR	Daram
REGION VIII	WESTERN SAMAR	Marabut
REGION VIII	WESTERN SAMAR	Sta Rita
REGION VIII	WESTERN SAMAR	Talalora
REGION VIII	WESTERN SAMAR	Villareal
REGION VIII	SOUTHERN LEYTE	Silago
REGION VIII	BILIRAN	Almeria
REGION VIII	BILIRAN	Biliran
REGION VIII	BILIRAN	Cabucgayan
REGION VIII	BILIRAN	Caibiran
REGION VIII	BILIRAN	Culaba
REGION VIII	BILIRAN	Naval
CARAGA	DINAGAT ISLANDS	Loreto