



A GUIDE TO

**HARMONIZING THE PROVINCIAL
STRATEGIC COMPETENCY - BASED
HUMAN RESOURCE DEVELOPMENT PLAN
WITH THE PROVINCIAL ANNUAL PLANNING
AND BUDGETING PROCESS**

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ORGANISATIONAL DEVELOPMENT
FACILITY

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Introduction and Rationale

In July 2013, the Provincial Government of Davao del Norte (PGDdN), forged a partnership with Australian Department of Foreign Affairs and Trade through the Philippine-Australia Human Resource and Organizational Development Facility for a Project entitled **Human Resource Development Planning (HRD)**.

The journey of PGDdN, towards coming up with their Strategic Competency based Human Resource Development (HRD) Plan took off with the launching of the project on August, 2013. The Provincial HRD Core Team members underwent a series of in-depth and continuing learning sessions that provided them the needed capacities in line with the HRD planning process flow. The design of this HRD Planning Project used a building block approach for its five components to deliver this Project's technical assistance outputs (Annex 1). As a springboard to the three-year competency-based HRD plan, the formulation of the strategic PGDdN HR Vision, Philosophy/Principles, and the PHRMO Vision and Mission took place during the component 2B of the HRD Planning intervention for the PGDdN. Components 2A and 5A focused on a series of validation, for the Strategic HR directions and eventually the HRD Plan, conducted with the Dept. Heads, SP Members and the Vice-Governor and finally the Provincial Development Council, chaired by Honorable Governor Rodolfo P. Del Rosario. At this juncture, a resolution to endorse the HRD plan to the Sangguniang Panlalawigan for adoption/approval was agreed upon last March 3, 2014.

Like any provincial local government unit, PGDdN follows the provision of the Local Government Code (LGC) and the Joint Memorandum Circular No.1 Series of 2007, dated March 8, 2007 as far as planning and budgeting process is concerned. The Guidelines on the Harmonization and Synchronization of Local Planning, Investment Programming, Revenue Administration, Budgeting and Expenditure Management will integrate national government agencies sectoral concerns into the Comprehensive Development Plan (CDP) and Comprehensive Land Use Plan (CLUP), strengthen links of planning, budgeting, investment programming and expenditure management, and strengthen complementation of the province and its component LGUs on planning and budgeting.

As provided for in the Local Government Code of 1991, all LGUs shall prepare their comprehensive development plans, local development investment programs, annual investment programs, annual and supplemental budgets in the context of and in harmony with the national and regional policies, goals and strategies.

The HRD Plan itself is a comprehensive document that contains the Provincial Government's HR strategic directions and strategic plan in relation to its reform agenda. Cognizant of the Province's "PEOPLE development" Agenda, this plan forms an important part of local development planning, alongside the development plans of the other clusters/sectors. This HRD plan contains the Learning Needs Analysis of every department and the corresponding three-year Learning & Development Interventions (LDIs) which responds to the competency gaps found in the competency assessment of Leadership, Core, and Technical competencies. Through this, the plan itself becomes a basis for the mobilization of fund resources to support the conduct of the various priority LDIs. The HRD Plan also enshrines all the other plans that serve as sustainability mechanisms during the transition and implementation period of the HRD Plan, such as the Change Management Plan, Communications Plan, and a Monitoring and Evaluation of the HRD Plan.

It is in this context that Human Resource Development (HRD) Planning, as a process and the HRD Plan as an output, is to be institutionalized in the PGDdN. As a critical step to the institutionalization process, it is proposed to be mainstreamed into or synchronized with PGDdN's annual planning and budgeting cycle.

How to Use

This process document serves as a reference guide for the PGDdN top management, department heads and other stakeholders in preparing, implementing and sustaining harmonized HRD planning and budgeting process. It is organized and written in such a way that the users can easily understand the different steps for effective application. This also describes the general process flow of PGDdN's annual planning and budgeting cycle and presents how to integrate HRD planning activities into these standard processes. It also shows the different offices, committees or units involved in the process and briefly defines their roles and responsibilities.

With this document, the users will be guided on how to synchronize, if not effectively mainstream, HRD Planning into PGDdN's planning and budgeting process so that HRD planning will be sustained and become significant part of the planning process of the LGU.

Methodology

A review of related issuances, guidebooks and other related documents from government agencies were conducted to get the framework and standard processes of local government units (LGUs) in planning, programming and budgeting. The Joint Memorandum Circular No. 1 Series of 2007 was an important document considered, that provides guidelines on the harmonization of local planning, investment programming, revenue administration, budget and expenditure management for provincial and municipal LGUs. This was issued by the Department of Interior and Local Government (DILG), the National Economic and Development Authority (NEDA), the Department of Budget and Management (DBM) and the Department of Finance (DoF).

Results of the review were summarized to draft an initial harmonization document. The draft paper was shown to the department head of the Provincial Planning and Development Office (PPDO) to gather her valuable inputs on the actual setting, planning and budgeting cycle of PGDdN. The enhanced material was also reviewed by the different offices of PGDdN like the Provincial Budget Office (PBO), the Provincial Accountant's Office (PAccO), Provincial Treasurer's Office (PTO) and the Provincial Governor's Office- Internal Audit Division (PGO-IAD). The finalization of this manual was properly endorsed by the HRD Planning Core team headed by the Provincial Human Resource and Management Officer.

This documentation was crafted during the first HRD planning intervention of PGDdN, a project funded by the Australian Department of Foreign Affairs and Trade through the Philippine-Australia Human Resource and Organizational Development Facility (PAHRODF). The said project was implemented from August 2013 to March 2014. With this project, the formulation of the Three-Year HRD Plan of PGDdN provided actual experiences, relevant insights and lessons learned in the effort to harmonize HRD planning in the context of PGDdN's annual planning and budgeting cycle.

Definition of Terms

Annual Budget. Refers to the financial plan embodying the revenue and expenditures for one fiscal year.

Annual Budget Flow /Cycle. The five phases of the annual budget cycle are budget preparation, budget authorization, budget review, budget execution and budget accountability.

Annual Development Fund (ADF). An amount appropriated in the General Fund Budget of the LGU, which is not less than 20% of its annual internal revenue allotment for development projects.

Annual Investment Program. Refers to the indicative yearly expenditure requirements of the LGUs' programs, projects and activities (PPA) to be integrated into the annual budget. For budgeting purposes, constitute the total resource requirements for the budget year, including the detailed annual allocation of each PPA and the regular operational budget items broken down into Personal Services, Maintenance and Other Operating Expenses and Capital Outlay.

Budget Call. Issued by the Local Chief Executive based on the AIP and signals the start of the preparation of budget proposals.

Disaster Risk Reduction Management Fund. This will be used for disaster risk reduction or mitigation, prevention and preparedness activities such as but limited to training of personnel, procurement of equipment, and capital expenditures. Can be utilized for relief, recovery, reconstruction and other work or services in connection with natural or human induced calamities which may occur during the budget year or those that occurred in the past two years from the budget cycle. For local DRRMF, not less than 5% of the estimated revenue from the regular sources can now be used to support DRRM activities.

Executive and Legislative Agenda. A planning document that is mutually developed and agreed upon by both the executive and legislative departments of an LGU. It is an integrated plan that contains the major development thrusts and priorities of both the executive and legislative branches towards a common vision for the locality.

Gender and Development Fund/Budget. The total amount provided in the General Fund Budget of the LGU, which is equivalent to at least 5% of its total annual appropriation to finance GAD related programs/ projects/ activities.

General Fund. It is a fund which is available for any purpose to which the legislative body may choose to apply it and is composed of all receipts or revenues which are not by law or contractual agreement applicable to a specific purpose or purposes. It is used to finance the ordinary operations of government unit.

Human Resource Development Plan. One of two component plans of an HR Systems (which focuses on the development aspect not on the HR management aspect). This development plan guides the delivery of learning and development activities of the LGU's human resources towards improvement of their performance and contribute to the LGUs development agenda. It outlines the learning and development interventions or programs that need to be undertaken to address an identified competency deficiency, indicating the target groups and the development approach to be used

Local Development Investment Program. A basic document linking the local plan to the budget. It contains a prioritized list of PPAS derived from the PDPFP in the case of the provinces, matched with financing resources, and to be implemented annually within a three to six year-period. The first years of the LDIP shall be firmed up along the priorities of the incumbent local chief executives.

Local Finance Committee. The body composed of the local planning and development coordinator (LPDC), the local budget officer, and the local treasurer, mandated by law to recommend to the LCE the level of the annual expenditures and the ceilings of spending for economic, social, and general services based on the approved PDPFP.

Major Final Outputs. Part of the framework labeled as OPIF, that describes are goods and services that an agency/LGU is mandated to deliver to external clients through the implementation of programs, activities and projects.

National Results-based Performance Management System. This refers to Administrative Order (AO) 25 which is directly linked to the Executive Order 43 that identifies five key result areas in the President's Social Contract with the Filipinos. Under the AO 25 RBPMS, the task force, composed of oversight national agencies, use a comprehensive performance indicators set, that harmonizes components under EO. 43; The Results Matrix of the Phil. Development Plan (PDP); and the Organizational Performance Indicators Framework (OPIF) of the Dept. of Budget and Management. This result driven, logical framework attempts to highlight citizen-focus outputs and links the drivers of organizational performance, namely: financial stewardship; internal process efficiency; and leadership, learning and growth, to the higher level sectoral goals and desired outcomes. Consequently, the Civil Service Commission (CSC) has aligned their SPMS at the office and the individual performance level.

Office Performance Commitment and Review. This is part of the CSC- Strategic Performance Management System (SPMS) conducted during the first stage of which is the performance planning and commitment, where the heads of office meet with supervisors and staff and agree on the outputs that could be accomplished based on the goals and objectives of the agency.

Organizational Performance Indicator Framework. This organizational framework, mandated by the Department of Budget and Management for all national agencies and LGUs, describes a hierarchy of outputs/results at the organizational level to measure LGU performance. An explicit measure used to determine performance; a signal that reveals progress towards objectives; a means of measuring what actually happened against what has been planned in terms of quality, quantity and timeliness. Well defined indicators use a set of criteria on quantity, quality and cost (QC) that are clear, relevant, economic, adequate and verifiable.

Provincial Development and Physical Framework Plan. A plan document formulated at the provincial level, that merges the traditionally separate provincial physical framework plan and provincial development plan to address the gap between spatial and sectoral factors and between medium- and long-term concerns. It contains the long-term vision of the province, and identifies development goals, strategies, objectives/targets and corresponding PPAs, which serve as primary inputs to provincial investment programming and subsequent budgeting and plan implementation.

Provincial Development Council. The body mandated by law to assist their Sanggunian in setting the direction of economic and social development, and coordinating development efforts in the LGU. It is considered as the highest decision making body in the province.

Resources. Refer to revenues, gross borrowings and free or unencumbered cash balances.

Revenue. Refers to the cash inflow which does not increase the liability of the government.

Special Education Fund. This shall consist of the respective shares of provinces, cities, municipalities and barangays in the proceeds of the additional tax on real property to be appropriated for purposes prescribed in Section 272 of the LGC.

Strategic Competency-Based HR Development Plan. Is one of the plans that local government units are expected (based on policies by the CSC and the Province) to formulate and implement, along with the comprehensive development plan, comprehensive land use plan, and the disaster risk reduction and management plan.

Strategic Performance Management System. The performance management system being implemented by the Civil Service Commission that seeks to link individual performance with the agency's strategic goals. It puts premium on major final outputs toward realization of the organizational vision, mission and development priorities.

Supplemental Budget. This is enacted after the annual budget has been approved by the Sagguniang Panlalawigan.

Trust Fund. Consist of private and public monies which have officially come into the possession of the local government or of a local government official as trustee, agent or administrator, or which have been received as a guaranty for the fulfillment of some obligations. It shall only be used for the specific purpose for which it was created or for which it came into the possession of the LGU.

Acronyms

AB	Annual Budget
ABF/C	Annual Budget Flow /Cycle
ADF	Annual Development Fund
AIP	Annual Investment Program
Australian Aid	Australian Agency for International Development
BSC	Balance Score Card
CSC	Civil Service Commission
CY	Calendar Year
DAP/DsM	Development Academy of the Philippines / DAP sa Mindanao
DBM	Department of Budget and Management
DdN	Davao del Norte
DFAT	(Australian) Department of Foreign Affairs and Trade
DH	Department Heads
DILG	Department of Interior and Local Government
DRRMF	Disaster Risk Reduction Management Fund
DoF	Department of Finance
ELA	Executive and Legislative Agenda
HR	Human Resource
HRD	Human Resource Development
HRDP	Human Resource Development Planning/Plan
HRM	Human Resource Management
IAD	Internal Audit Division
LCE	Local Chief Executive
LFC	Local Finance Committee
LDIP	Local Development Investment Program
LGC	Local Government Code
LGU	Local Government Unit
M&E	Monitoring and Evaluation
MFOs	Major Final Outputs
NEDA	National Economic and Development Authority
OPCR	Office Performance Commitment and Review
OPIF	Organizational Performance Indicator Framework
PAoO	Provincial Administrator's Office
PAccO	Provincial Accountant's Office
PAHRODF	Philippines-Australia Human Resource and Organizational Development Facility
PBO	Provincial Budget Office
PDC	Provincial Development Council
PDFFP	Provincial Development and Physical Framework Plan

PDIP	Provincial Development Investment Program
PGDdN	Provincial Government of Davao del Norte
PGO-IAD	Provincial Governor's Office - Internal Audit Division
PHRMO	Provincial Human Resource Management Office
PLGU	Provincial Local Government Unit
PPA	Programs, Projects and Activities
PPDO	Provincial Planning and Development Office
PPDC	Provincial Planning and Development Coordinator
PTO	Provincial Treasurer's Office
RA	Republic Act
RBPMS	Results Based Performance Management System
REAP	Re-Entry Action Plan
SAP	Sustainability Action Plan
SCBHRDP	Strategic Competency-Based HR Development Plan
SEF	Special Education Fund
SP	Sangguniang Panlalawigan
SPMS	Strategic Performance Management System
TF	Trust Fund
VMGS	Vision, Mission, Goals and Strategies

Section 1

GENERAL PROCESS FLOW OF PGDDN'S PLANNING AND BUDGETING

The Provincial Government of Davao del Norte (PGDdN), as in other local government units, can only execute or implement local programs, projects and activities (PPAs) in their development plans with the approval of its needed budget for programming purposes -- towards effective and efficient delivery of services to their constituents. This vital link between planning and budgeting is defined in the Local Government Code (LGC) of 1991 (RA 7160) through the following basic principles:

1. *Local budget plans and goals, as far as practicable, be harmonized with national development plans, goals and strategies to optimize the utilization of resources and to avoid duplication in the use of fiscal and physical resources (Section 305 h);*
2. *Local budgets shall operationalize approved local development plans (Section 305 i);*
3. *Local governments shall formulate sound financial plans. The local budgets shall be based on functions, projects and activities in terms of expected results (Section 305 g);*
4. *Budgets of LGUs shall include a brief description of the functions, projects and activities for the ensuing fiscal year, expected results for each function, project and activity; and the nature of work to be performed, including the objects of expenditure for each function, project and activity (Section 317b 3).*

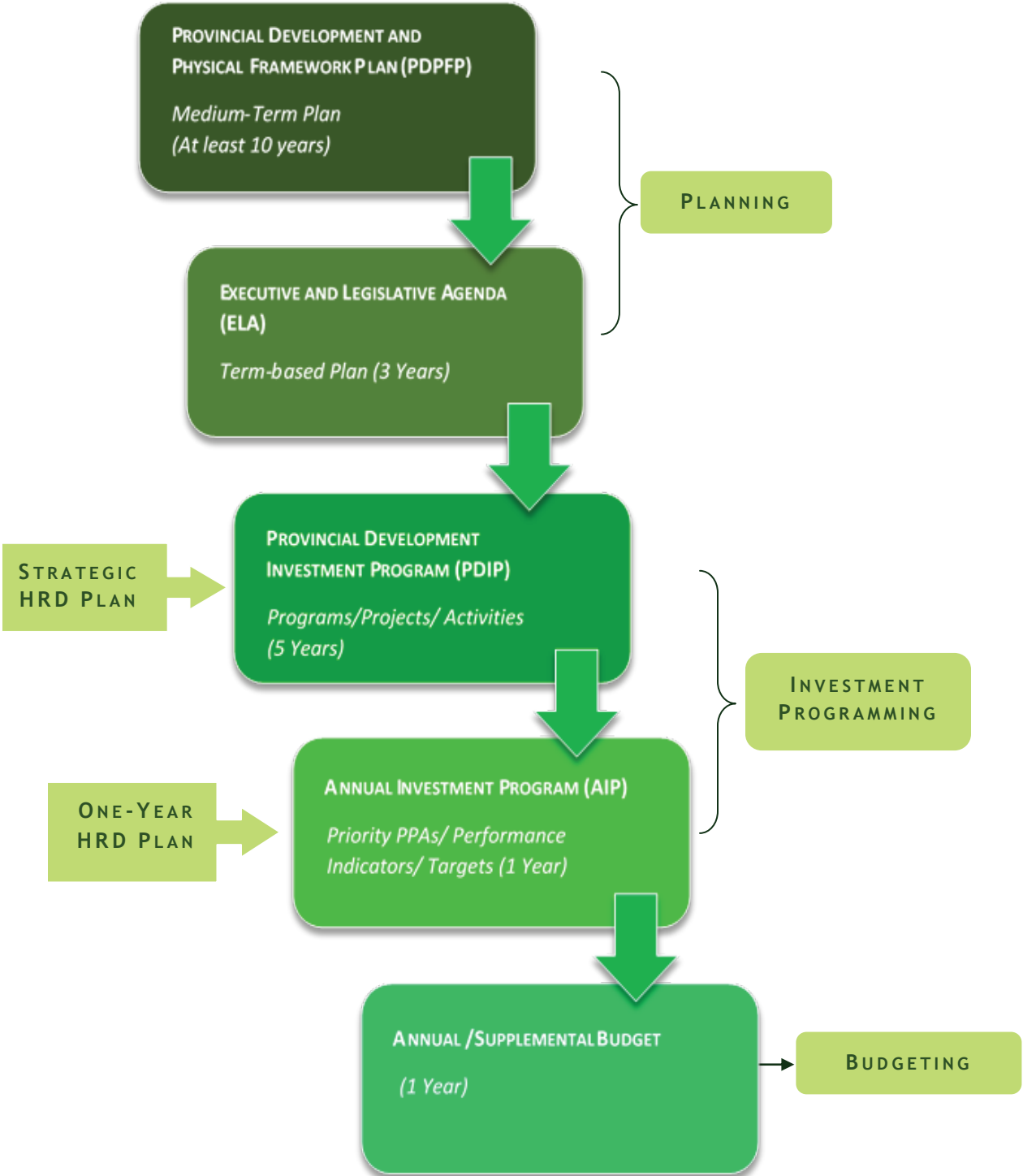
The issuance of JMC no. 1, Series of 2007, by DBM-NEDA-DILG-DOF on March 8, 2007, seeks to strengthen the interface between LGUs and national government agencies (NGAs) and complementation between and among all LGUs in all levels in planning, investment programming, revenue administration, budget and expenditure management.

It is within this context that the PGDdN follows the planning and budgeting model that any LGU should follow. The figure below (*Figure 1*) shows the Planning-Budgeting Link Model of PGDdN. It depicts how planning, investment programming and budgeting cycle are linked and integrated as part of the standard processes of the provincial government. As shown in the figure, the following planning and budgeting documents are:

- **Provincial Development and Physical Framework Plan (PDPFP)** contains the long-term vision of PGDdN. It is formulated at least every ten years to identify practical vision and strategic directions of the provincial government;
- **Executive and Legislative Agenda (ELA)** is known as a term-based planning document as it reflects the priority thrusts of both the executive and legislative departments of the provincial government. It is formulated every three years at the start of the local chief executive's (LCE's) term;
- **Provincial Development Investment Program (PDIP)** is a programming document that shall be prepared every five years based on the PDPFP of the provincial government. It spells out medium-term goals of the organization through identification of programs, projects and activities for three years;
- **Annual Investment Program (AIP)** is another programming document as required by Article 410 of the Implementing Rules and Regulations (IRR) of RA no. 7160. This is being prepared and approved before the fiscal year before budget preparation;
- **Annual Budget** outlines the revenue and expenditure needed by the organization specifically for the fiscal year.

The formulation of the PDPFP and ELA is critical in the HRD planning process as these documents, which reflect the strategic and sectoral thrusts of PGDdN, aligned with the Strategy Map/Balance Scorecard of PGDdN. This follows the framework of Results Based Performance Management System (RBPMS), that integrates the Philippine Development Plan (PDP) and the OPIF, which are relevant inputs for the development and updating of the human resource (HR) strategic directions of the province. It is also critical to note that the crafting of the Strategic Competency based HRD Plan is endorsed by the PDC for approval by the SP and with supplemental funding alongside, the PDIP and AIP of PGDdN.

FIGURE 1: PGDdN'S PLANNING-BUDGETING LINK MODEL



Section 2

Harmonization of the HRD Planning with the Annual Provincial Planning and Budgeting Process

FLOW OF HARMONIZATION

The harmonization of the HRD Planning takes a process flow where the following HRD Planning activities will be integrated with the PGDDN's planning and budgeting process:

January to March Updating of the Planning and Budget Databases The process starts with the updating of planning and budgeting databases, which include the provincial socio-economic profile, physical resources, time series revenue and expenditure data, and project profiles and status. These are done by the local planning development coordinator, local budget officer and local treasurer.

In this process, the HRD Plan can be integrated as part of the updating of planning database for assessment and revisiting.

April to May Analysis of the Planning Environment for Plan Preparation. Based on the data generated from the aforementioned step, the local planning and development coordinator can proceed with the analysis of the planning environment for plan preparation, review and updating.

Part of this analysis of the planning environment will be the analysis of the HRD situation in the PGDDN which may be facilitated by the PHRMO officer

May to June Review of the Provincial Strategic Directions, and Preparation and Updating of the RBPMS/Balance Scorecard, Annual Investment Plan (AIP) and Organizational Performance Indicator Framework (OPIF), Office Performance Commitment Review (OPCR). A review of the PGDDN's vision, mission, goals and strategic directions will follow taking into consideration emerging development thrusts, available resources and financial capability.

During this period, HRD Plan revisit and assessment start vis-à-vis emerging development thrusts and strategic priorities of the provincial administration for alignment. Additional critical or enhancement of existing competencies may occur. Competency gaps will be updated and prioritized per department and office. Proposed HRD interventions will then be identified based on prioritized competency gaps of employees per employee group per department. The HRD Plan interventions with budgetary requirements will be prepared and be aligned with their Corporate BSC, ELA, RBPMS and harmonized with the Annual Investment Plan.

The HRD Plan at this time is also integrated in the AIP and considered in the province's OPIF and OPCR revisit and assessment vis-à-vis emerging development thrusts and strategic priorities of the province.

June Presentation of AIP to Provincial Development Council. The AIP at this period will be presented to the Provincial Development Council to obtain a Resolution adopting the AIP.

June 16-1st week of July Issuance of Annual Budget Call. A budget Call is a directive from the LCE that contains the general objectives, specific sectoral objectives, policy decisions, prioritized PPAs by sector/office as reflected in the AIP. It provides specific guidelines in the preparation of individual budget proposals on Expenditure ceiling by sector/office, Allocation scheme by MFO and PPA, Budget calendar and budget preparations forms, and other administrative guidelines.

Local Finance Committee composed of planning officer, treasurer and budget officer conducts workshop and forum on the budget call.

July to August Preparation and Submission of Budget Proposal/Technical Budget Hearing. The budget proposals of the provincial departments and offices will be reviewed by the Local Finance Committee. The approved HRD Plan will also be reviewed at this time.

September-October 16 Annual Budget Review and Endorsement by the LCE. The Local Chief Executive reviews and approves the annual budget, prepares a budget message and endorses to the Sangguniang Panlalawigan.

October 17 onwards Review and Approval of the Executive Budget by the Sangguniang Panlalawigan. The Sangguniang Panlalawigan deliberates and approves the Executive Budget and issues the related local appropriation ordinance for the approved executive/annual budget.

FIGURE 2. PROCESS FLOW OF ACTIVITIES AND OUTPUTS

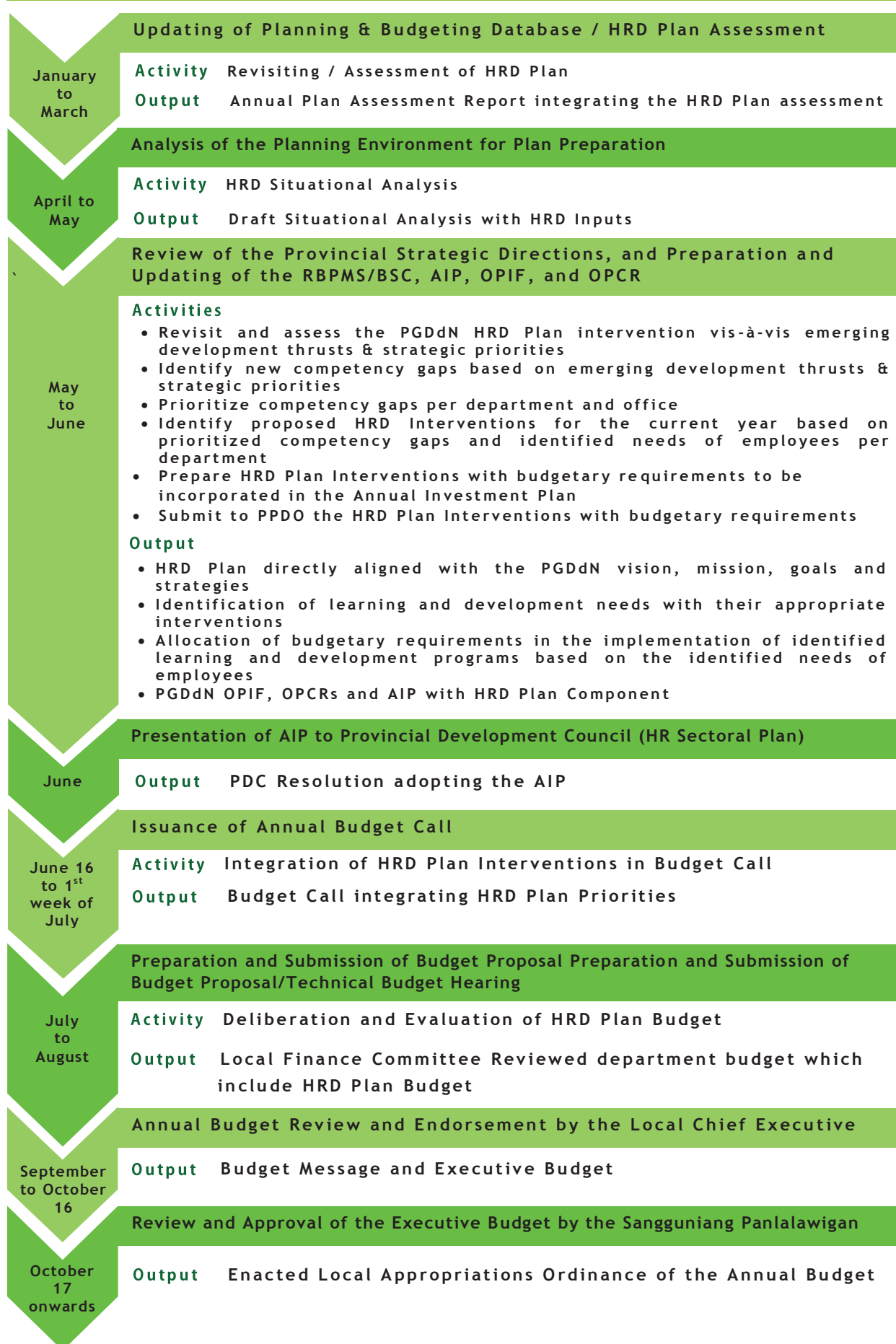


TABLE 1. HARMONIZATION OF THE HRD PLANNING WITH PGDdN'S ANNUAL PLANNING AND BUDGETING

Timetable	PGDdN Planning & Budgeting Process	Responsible Office/Officer	HRD Planning Activities	Expected Outputs
January to March	1. Updating of Planning & Budgeting Database / Plan Assessment	<ul style="list-style-type: none"> • PHRMO • PPDC • Budget Officer • Department Heads 	Revisiting / Assessment of HRD Plan	Annual Plan Assessment Report integrating the HRD Plan assessment output
April to May	2. Analysis of the Planning Environment for Plan Preparation	<ul style="list-style-type: none"> • PPDC • PPDC • PHRMO • Department Heads 	HRD Situational Analysis	Draft Situational Analysis with HRD Inputs
May to June	3. Review of PGDdN vision, mission, goals and strategic priorities	<ul style="list-style-type: none"> • PHRMO • PPDC • Department Heads • PHRMO Officers /staff 	<ul style="list-style-type: none"> • Revisit and assess the PGDdN HRD Plan intervention vis-à-vis emerging development thrusts & strategic priorities • Identify new competency gaps based on emerging development thrusts & strategic priorities • Prioritize competency gaps per department and office • Identify Proposed HRD Interventions for the current year based on prioritized competency gaps and identified needs of employees per department • Prepare HRD Plan Interventions with budgetary requirements to be incorporated in the Annual Investment Plan 	<ul style="list-style-type: none"> • HRD Plan directly aligned with the PGDdN vision, mission, goals and strategies • Identification of learning and development needs with their appropriate interventions • Allocation of budgetary requirements in the implementation of identified learning and development programs based on the identified needs of employees
	4. Preparation of department Organizational Performance Indicators Framework (OPIF), Office Performance Review Commitment (OPCR) & Annual Investment Plan	<ul style="list-style-type: none"> • PPDC • PHRMO • Department Heads 	Submit to PPDO the HRD Plan Interventions with budgetary requirements	PGDdN OPIF, OPCR and AIP with HRD Plan Component

Timetable	PGDdN Planning & Budgeting Process	Responsible Office/Officer	HRD Planning Activities	Expected Outputs
June	5. Presentation of AIP to Provincial Development Council	<ul style="list-style-type: none"> • PPDC • Department Heads 		PDC Resolution adopting the AIP
June 16 to 1 st week of July	6. Issuance of Budget Call	<ul style="list-style-type: none"> • Provincial Governor • PBO 	Integration of HRD Plan Interventions in Budget Call	Budget Call integrating HRD Plan Priorities
July to August	7. Preparation and Submission of Budget Proposal /Technical Budget Hearing	<ul style="list-style-type: none"> • Local Finance Committee • Department Heads 	Deliberation and Evaluation of HRD Plan Budget	Local Finance Committee reviewed department budget which include HRD Plan Budget
September-October 16	8. Review & Approval of Annual Budget, Preparation of Budget Message and Submission to SP	<ul style="list-style-type: none"> • Local Chief Executive • PBO 		Budget Message and Executive Budget
October 17 onwards	9. Deliberation and Approval of Executive Budget	<ul style="list-style-type: none"> • Sangguniang Panlalawigan (SP) headed by the Vice-Governor 		Enacted Local Appropriations Ordinance of the Annual Budget

FIGURE 3. FLOWCHART



Section 3

Roles and Responsibilities of Offices and Committees Involved

This part spells out the roles and responsibilities of the different offices and committees as they play very critical roles in the harmonized HRD planning and budgeting process.

HEADS OF OFFICES / DEPARTMENTS

Prepare and submit budget proposals. During the conduct of committee hearings and en-banc deliberations, shall make themselves available and, upon request of the SP, appear before that body or the Committee on Appropriations to explain or justify their proposals.

LOCAL CHIEF EXECUTIVE (LCE)

Initiate and maximize generation of revenues and resources and apply the same for development plans, programs, objectives, and priorities; issues budget call based on the AIP, reviews and approves the annual budget, prepares a budget message and endorses to the Sangguniang Panlalawigan, implements and executes annual or supplemental budget.

LOCAL FINANCE COMMITTEE (LFC)

The LFC assists the SP in the analysis and review of the budget for the purpose of ensuring compliance with statutory and administrative requirements. It also prepares the necessary visual aids/references, make available all other pertinent data to facilitate deliberations of the budget, and when required, attend committee hearings and SP sessions. They also conduct workshop and forum on the budget call, and consolidate budget proposals into the Local Expenditure program and prepare budget expenditures and sources of financing.

OFFICE OF THE GOVERNOR

The office is responsible in facilitating and directing the formulation of the provincial development plan, with the assistance of the provincial development council, and upon approval by the Sangguniang Panlalawigan, implement the said development plan.

PROVINCIAL ACCOUNTANT'S OFFICE (PACC0)

The PAccO coordinates with PPDO and PBO in updating the planning and budgeting databases, which include the provincial socio-economic profile, physical resources, time series revenue and expenditure data, project profiles and status; analyze the planning environment for plan preparation, review and updating that include the HRD situation; and prepare and submit budget proposals.

Specifically the PAccO shall:

- a. Take charge of both the accounting and internal audit services of the

- local government unit;
- b. Install and maintain an accounting services system in the local government unit;
 - c. Prepare and submit financial statements to the governor and to the Sanggunian; and
 - d. Apprise the Sanggunian and other local government officials on the financial condition and operations of the local government unit.

PROVINCIAL BUDGET OFFICE (PBO)

The PBO coordinates with PPDO in updating the planning and budgeting databases, which include the provincial socio-economic profile, physical resources, time series revenue and expenditure data, and project profiles and status; and analyze the planning environment for plan preparation, review and updating that include the HRD situation. Specifically, PBO will:

- a. Prepare forms, orders, and circulars embodying instructions on budgetary and appropriation matters for the signature of the governor;
- b. Review and consolidate the budget proposals of different departments and offices of the local government unit;
- c. Assist the governor in the preparation of the budget and during budget hearings;
- d. Study and evaluate budgetary implications of proposed legislation and submit comments and recommendations;
- e. Submit periodic budgetary reports to the Department of Budget and Management;
- f. Coordinate with the treasurer, accountant, and the planning and development coordinator for the purpose of budgeting;
- g. Assist the Sanggunian concerned in reviewing the approved budgets of component local government units;
- h. Certify to the availability of budgetary allotment to which expenditures and obligations may be properly charged; and
- i. Coordinate with the planning and development coordinator in the formulation of the local government unit development plan.

PROVINCIAL HUMAN RESOURCE MANAGEMENT OFFICE (PHRMO)

The PHRMO is the lead office in the development and formulation of the HRD Plan and determining the learning and development needs of the employees in the PGDdN. In coordination with other departments and offices, plays proactive role in determining training and non-training needs, performance improvement and management of employees, evaluation of the learning and development activities if indeed had positive effect on them and their departments.

PROVINCIAL DEVELOPMENT COUNCIL (PDC)

The PDC reviews, validates and adopts all development plans and recommends to SP for approval.

PROVINCIAL PLANNING AND DEVELOPMENT OFFICE (PPDO)

The PPDO updates the planning and budgeting databases, which include the provincial socio-economic profile, physical resources, time series revenue and expenditure data, project profiles and status; and analyzes the planning environment for plan preparation, review and updating that include the HRD situation.

PROVINCIAL TREASURER'S OFFICE (PTO)

Like PAccO, the PTO coordinates also with PPDO and PBO in updating the planning and budgeting databases, which include the provincial socio-economic profile, physical resources, time series revenue and expenditure data, and project profiles and status; and analyze the planning environment for plan preparation, review and updating that include the HRD situation; prepare and submit budget proposals. Specifically, PTO shall:

- a. Advise the governor, the Sanggunian and other local and national government officials concerned regarding disposition of local governments, and on such other matters relative to public finance;
- b. Take custody of, and exercise proper management of the funds of the LGU;
- c. Take charge of the disbursement of all and such other funds the custody of which maybe entrusted to him by law or other competent authority;
- d. Certify to the availability of funds prior to all disbursements from the local treasury in conjunction with the certification of the PBO on the existence of an appropriation for the purpose and the certification from the PAcco on the obligation for the appropriation;
- e. Submit to LCE detailed statement covering the income and expenditures of the preceding fiscal year, the actual income and expenditures for the last two quarters of the current year; and
- f. Submit to LCE estimated income for the ensuing year/s.

THE SANGGUNIANG PANLALAWIGAN (SP)

The SP reviews, deliberates and approves budget of the province and enacts the approved budget through the issuance of an appropriation ordinance.

THE SANGGUNIANG PANLALAWIGAN - COMMITTEE ON APPROPRIATIONS

This committee is responsible for conducting a preliminary review and evaluation of the budget. For the purpose, the committee may conduct its own budget hearing and may call upon the local finance committee and heads of offices/departments. Thereafter, the committee shall render its report, recommendations and draft the Resolution and Ordinance to the SP proper. Such will serve as the focus of deliberation.

SECRETARY TO THE SANGGUNIAN

Submits annual or supplemental budgets of the province to appropriate reviewing authority.

Key Reminders to the Users

It is hoped that this Documentation will be valuable to all the department heads and other users in sustaining harmonized HRD Planning Process with the PGDdN's Annual Planning and Budgeting Process. There is a challenge in aligning this documented harmonized HRD planning and budgeting processes to the current and future issuances of the Department of Budget and Management (DBM), Department of the Interior and Local Government (DILG), National Economic and Development Authority (NEDA) and Department of Finance (DoF). Regular use, review and enhancement of this documentation is highly appreciated and recommended.

Annex 1

Components of HRD Planning

Documentation of the Harmonised Human Resource Development (HRD) Planning Process with the PGDdN's Annual Planning and Budgeting Process is one of the deliverables on HRD Planning intervention for the Province of Davao del Norte.

The HRD Planning intervention has several components, such as:

Component	Major Activities	Expected Outputs
Preparatory Activity: Project Orientation	<ul style="list-style-type: none"> • Pre-Orientation meeting with PHRMO, PPDO, PAdO • Orientation for Governor, Vice Governor, SP Members, Department Heads and Staff • Pre-Program Competency Assessment Activity 	<ul style="list-style-type: none"> • Program objectives, scope and deliverables clarified • Agreed Schedule of Activities • Pre-Program Competency Assessment Results
COMPONENT 1: Four-day Strategic Human Resource (HR) Planning	<ul style="list-style-type: none"> • Inputs to setting Human Resource Strategic Directions and Philosophy • Review of existing Provincial Human Resource Management Office (PHRMO) Vision, Mission, Goals & Strategies (VMGS) • Formulation of Human Resource Strategies and Key Performance Indicators 	<ul style="list-style-type: none"> • HR Philosophy, HR Vision, Mission, and Goals • Draft Provincial Human Resource Management Office (PHRMO) Vision, Mission, Goals & Strategies (VMGS) • Clarified roles in the HR goals and process
COMPONENT 2-A: Facilitation, Communication and Presentation Skills	<ul style="list-style-type: none"> • Inputs on facilitation, communication, presentation skills and management of meetings • Practicum and feedback giving 	<ul style="list-style-type: none"> • Draft presentation materials for validation/consultation • Identified strengths and areas for development as presenters/facilitators
COMPONENT 2-B: Six-day Validation of Strategic Human Resource Plan	<ul style="list-style-type: none"> • Validation and Consultation in the LGU on the draft Strategic Human Resource (HR) Plan • Clarification on the Roles and Responsibilities of Department Heads • Presentation to Top Management on Human Resource (HR) Strategic Directions and Provincial Human Resource Management Office (PHRMO) Vision, Mission, Goals & Strategies (VMGS) 	<ul style="list-style-type: none"> • Enhanced Human Resource Strategic Directions: HR Philosophy, HR Vision, Mission, and Goals • Developed PHRMO Vision, Mission, Goals and Strategies
COMPONENT 3-A: Five-day Training on Human Resource Development (HRD) Plan	<ul style="list-style-type: none"> • Technical inputs related to HRD Planning • Prioritizing competency gaps and determining appropriate interventions and resources • Formulating a draft HRD Plan and sub-plans 	<ul style="list-style-type: none"> • Draft Outline of HRD Plan and initial contents of selected areas • Application of the HRD Planning steps guided by Civil Service Commission (CSC) policies

Component	Major Activities	Expected Outputs
COMPONENT 3-B: Two-day Benchmarking	<ul style="list-style-type: none"> • Exposure of Core Participants to Human Resource (HR) best practices in one public institution and one private institution • Enhancement on the Human Resource Development (HRD) Plan, allocating resources, sustainability mechanisms and policy support 	<ul style="list-style-type: none"> • Proposed application areas of the insights and lessons on aligned HRD Planning with the enterprise Strategic Plan from a Public and a Private Institution
COMPONENT 4: Thirty-day Coaching and Mentoring	<ul style="list-style-type: none"> • Input on Technical Writing • Feedback on outputs and other technical / learning sessions • Validation activities with stakeholders • Full development of Human Resource Development (HRD) Plan, Re-Entry Action Plan (REAP) and Sustainability Action Plan (SAP) 	<ul style="list-style-type: none"> • Final Draft of department-level three-year HRD Plan, with 1st year detailed budget • Final Draft of integrated 3 year Human Resource Development (HRD) Plan • Change Management Plan: Communication Plan, Risk Management Plan, Monitoring & Evaluation (M & E) Plan • Re-Entry Action Plan (REAP) and Sustainability Action Plan (SAP)
COMPONENT 5-A: Presentation of Draft Human Resource Development (HRD) Plan to Top Management (Department Heads, Local Chief Executive, Sangguniang Panlalawigan and Provincial Development Council)	<ul style="list-style-type: none"> • Presentation of draft HRD Plan to the different stakeholders 	<ul style="list-style-type: none"> • Validated integrated 3-year HRD Plan (with budgetary requirements for year 1) • Inputs from Top Management sifted and appropriate comments integrated into the HRD Plan
COMPONENT 5-B: Three-day Enhancement of the Output, Integration Activity and Celebration	<ul style="list-style-type: none"> • Finalize outputs incorporating the comments, suggestions and recommendations • Post-Program competency assessment • Project closure, Debriefing and Celebration of Milestone Victory 	<ul style="list-style-type: none"> • Final copy of Human Resource Development (HRD) Plan • Core Team Competency Assessment Results
Submission of final outputs to Philippines-Australia Human Resource Development Facility(PAHRODF) and PGDdN		<ul style="list-style-type: none"> • Final integrated Human Resource Development (HRD) Plan endorsed by the Governor to SP • Documentation of the harmonized Human Resource Development (HRD) planning process with PGDdN's annual planning and budgeting process • Facilitator guidebook on Human Resource (HR) Strategic Planning, HRD Planning and Learning Needs Analysis • Acceptance of the PGDdN of all outputs

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