Best Practices by Selected Local Government Units to Combat Coronavirus Disease 2019*

This paper summarizes the best practices by selected local government units (LGUs) in the Philippines to combat COVID-19 that may be replicated by other LGUs. The LGUs continue to face tremendous responsibilities of containing the spread of the virus as well as sustaining the well-being of their constituents. They are the first to respond to the challenges of the pandemic by providing key services and assistance to those affected.

With the assistance of the national government, some LGUs managed to control the spread of the virus by implementing traditional and innovative projects and programs to alleviate the fear of their constituents from the virus. The LGUs adopted and implemented methodical and practical protocols to ensure the safety of their constituents as well as the efficient delivery of services, providing for financial and non-financial assistance to control the spread of the virus. Most of them acted swiftly, effectively, and efficiently to combat the pandemic despite their limited resources.

To address the social and economic impact of the pandemic, some LGUs have extended deadlines for the payment of local taxes, fees, and charges even before the enactment of Republic Act (RA) No. 11469⁵⁰ and RA 11494⁵¹ that mandated the moving of statutory deadlines for the payment of local taxes, fees, and charges. In fact, some LGUs went beyond the extension of deadlines by granting additional tax relief measures such as condonation or waiver of certain taxes due if only to mitigate the impact of the pandemic to their property owners or due to economic losses incurred by businesses. In addition, certain LGUs waived the interest, penalties, and surcharges, incurred for non-payment of all local taxes, fees, charges, and fines.

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^{*} Prepared by Jun V. Ocol, Senior Tax Specialist, reviewed by Madonna Claire V. Aguilar, Supervising Tax Specialist and approved by Atty. Mark Lester L. Aure, Chief Tax Specialist, Local Finance Branch.

⁵⁰ Entitled, "An Act Declaring the Existence of a National Emergency Arising from the Coronavirus Disease 2019 (COVID-19) Situation and a National Policy in Connection Therewith, and Authorizing the President of the Republic of the Philippines for a Limited Period and Subject to Restrictions, to Exercise Powers Necessary and Proper to Carry Out the Declared National Policy and for Other Purposes", Otherwise Known as "Bayanihan to Heal as One Act", approved on March 24, 2020".

⁵¹ Entitled, "An Act Providing for COVID-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the Philippine Economy, Providing Funds Therefor, and for Other Purposes", Otherwise Known as "Bayanihan to Recover as One Act", approved on September 11, 2020.

In recognition of the enormous challenges posed by this global pandemic, the LGUs have found alternative cash-based transaction payments of real property and business taxes, and application for business permits, among others. They have developed electronic payments (e-payments) to help maintain physical distancing and support the stay-at-home orders among Filipinos. It also minimizes the risk of transmitting the virus through physical currency.

The most common projects and programs adopted by the LGUs are on the distribution of food and other essential provisions within their respective jurisdictions, transportation, and sleeping quarters for medical frontliners, curfew, and checkpoints, and the like. In addition, innovative solutions to adapt with the new normal, while ensuring the safety of their constituents, were also adopted and implemented such as contact tracing applications, mobile market and pharmacy, computerization of online applications for local services, and other technology-based solutions that ensure continuity of local services.

Likewise, some LGUs devised motivating programs that encourage their communities to comply and adhere to the policies of the COVID-19 Inter-Agency Task Force, to establish preparedness and ensure efficient local government response to prevent the spread of the virus⁵². For instance, an algorithm in "Ini" dialect was created in San Agustin, Romblon to inform its indigent communities to better understand the guidelines and programs on the prevention of the spread of COVID-19 in their jurisdiction. The Municipality of Malapatan, Saranggani also designed a COVID-19 Information, Education and Communication material written in the local dialect to increase awareness on the preventive measures against COVID-19. Candaba, Pampanga implemented the Adopt-a-Family Project to encourage well-off families to adopt indigent families by providing food and other necessities for the duration of the enhanced community quarantine. Barangay Buhatan in Sorsogon City operated a charity store (Bukas-Palad Kiosk) where people can purchase items by trading their goods using the barter system.

Programs for children were also initiated by various LGUs. General Santos City, for instance, organized a "House-to-House Moving Up Program" for 8,400 day care pupils so that they can experience the excitement of having their accomplishments acknowledged. The Sangguniang Kabataan in Odiongan, Romblon developed a rolling library to encourage children to read and get their minds off the pandemic. In Pinili, Ilocos Norte, "Stay-at-Home" challenge was initiated to make the lock-down more fun. By recording videos through the TikTok mobile application, residents can tour their houses and make travel vlogs, a best corner of the house photo or an essay.

These are only some of the innovative programs and projects that the LGUs have adopted and implemented to help assist their constituents, especially during the height of the pandemic. (See Annex A for the details of this paper).

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⁵² Inter-Agency Task Force for the Management of Emerging Infectious Diseases. "Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines" (with Amendments as of October 22, 2020). https://doh.gov.ph/sites/default/files/health-update/20201022-omnibus-guidelines-on-the-implementation-of-community-quarantine-in-the-Philippines.pdf, accessed on November 25, 2020.

Annex A

Local Government Units' Best Practices to Combat COVID-19

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
NATIONAL CAPITAL REGION	REGION		
Caloocan City	Extension on the payment of business Cash assistance of P500 to students Mobile Botika, Libreng Gamot - tax and real property tax (RPT) from Kinder to Senior High School ⁵⁴ , ensuring access to medicines, stationed (Ordinance Nos. 851 and 852, P1,000 for students of University of in barangays from 9:00 am to 3:00 pm respectively ⁵³) Caloocan City ⁵⁵ and P1,000 to every daily ⁵⁷ household ⁵⁶	Cash assistance of P500 to students Mobile from Kinder to Senior High School ⁵⁴ , ensurin P1,000 for students of University of in bara Caloocan City ⁵⁵ and P1,000 to every daily ⁵⁷ household ⁵⁶	of business Cash assistance of P500 to students Mobile Botika, Libreng Gamot - tax (RPT) from Kinder to Senior High School ⁵⁴ , ensuring access to medicines, stationed and 852, P1,000 for students of University of in barangays from 9:00 am to 3:00 pm Caloocan City ⁵⁵ and P1,000 to every daily ⁵⁷ household ⁵⁶

56 Mayor Oscar "OCA" Malapitan, April 23, 2020, Facebook. https://web.facebook.com/MayorOscarocaMalapitan/posts/1588783561290592, accessed on

November 5, 2020

Facebook. extended! taxes, property real αζ https://wcb.faccbook.com/MayorOscarocaMalapitan/ posts/1562639120571703, accessed on November 5, 2020. business 2020, Pagbabayad ng "OCA" Malapitan, March 26, Oscar

⁵⁴ Mayor Oscar "OCA" Malapitan, May 11, 2020, Facebook. https://web.facebook.com/MayorOscarocaMalapitan/posts/1562639120571703, accessed on November 5, 2020.

⁵⁵ Mayor Oscar "OCA" Malapitan, May 15, 2020, Facebook. https://web.facebook.com/MayorOscarocaMalapitan/posts/1607264259442522, accessed on November 5, 2020.

⁵⁷ DILG-Burcau of Local Government Development 2020, "Rising Above the Challenge of Addressing the COVID-19 Pandemie", Documentation of LGU Good Practices Against COVID -19. https://dilg.gov.ph/PDF File/reports_resources/dilg-reports-resources-2020730_12b13b1e1b.pdf, accessed on October 5, 2020.

	rt it-	O- opp nt ss; se
are rition,	5Ks Core Priorities: Kalusugan, Kabuhayan, Kaayusan, Kaalaman and Kinabukasan; Adoption of the Prevent-Detect-Isolate-Treat-Reintegrate (PDITR) strategy; Covered Court Palengke ⁵⁹	Waived collection of cremation permit Makatizens Economic Relief Monitoring System to #Beat COVID-fees for COVID-19 confirmed patients Program (MERP) ⁶¹ – extended 19 – online app Stay Safe App and other COVID-19-related deaths P5,000 to 500,000+ to eligible (Makatizen App) for easy and efficient individual residents (at least 18 years contact tracing of all Makati residents old, Makatizen/Yellow cardholder) manifesting COVID-19 symptoms; through GCash program for residents, government employees, and frontliners ⁶²
s/Welfa & Nuth ion)	ies: Kaal n, Kaal on of th Reintegr Covere	o #Beat Stay S easy and Makati D-19 s influenz ints, gc
Social Services/Welfare (includes Health & Nutrition, Education)	5Ks Core Priorities: Kalu Kabuhayan, Kaayusan, Kaalams Kinabukasan; Adoption of the Pr Detect-Isolate-Treat-Reintegrate (PDITR) strategy; Covered Palengke ⁵⁹	Monitoring System to #Bea 19 – online app Stay (Makatizen App) for easy ar contact tracing of all Makat manifesting COVID-19 Free pneumonia and influen program for residents, g employees, and frontliners ⁶²
Social	Core layan, k ukasan; -Isolate R) str	oring Syonline tizen A t traciny ssting neumor m for yees, an
i)	5Ks Corr Kabuhayan Kinabukasa Detect-Isol (PDITR) Palengke ⁵⁹	Monite 19 – (Maka contac manife Free p progra emplo
		Makatizens Economic Relief Program (MERP) ⁶¹ – extended P5,000 to 500,000+ to eligible individual residents (at least 18 years old, Makatizen/Yellow cardholder) through GCash
Financial Assistance/ Economic Services		omic - e; + to tt least 1 w card
'inancial Assistance Economic Services	≅	Econo IERP) ⁶¹ 500,000 idents (a en/Yellc h
Finan Econ	e job fai	Makatizens Program (ME P5,000 to 50 individual resid old, Makatizer through GCash
	Online	Makat Progra P5,000 indivi old, 1 throug
	Digitization of forms and online Online job fairs applications for different permits and online payment of the RPT	Waived collection of cremation permit fees for COVID-19 confirmed patients and other COVID-19-related deaths (City Ordinance No. 2020-17)
20	at perm	emation firmed prelated (0-17)
Taxes/Fees	forms differer of the R	on of cr. -19 con /ID-19- No. 202
T _a	Digitization of forms and online applications for different permits and online payment of the RPT	Waived collection of crematio fees for COVID-19 confirmed and other COVID-19-related (City Ordinance No. 2020-17)
	Digitizat pplicati ndine pa	Vaived of the state of the stat
	1 c	T d d
ren	Zity ⁵⁸	ک ^ر ون
ī	Las Piñas City ⁵⁸	Makati City ⁶⁰
	Las	Ma

http://ncr.dlig.gov.ph/home/code-team-lauds-las-pinas-efforts-in-combatting-covid-19-moa-for-construction-of-isolation-facilities-signed/, accessed on September 58 DILG-NCR official website, CODE Team lauds Las Piñas efforts in combatting COVID-19, MOA for construction of isolation facilities signed. 25, 2020. 59 City of Las Pinas official FB page, October 31, 2020, Facebook. https://web.facebook.com/cityoflaspinasofficial/posts/3368043379960981, accessed on November 5, 2020.

60 DILG-Bureau of Local Government Development 2020, Op cit.

61 Kabagani, L.J, May 21, 2020, Makati distributes cash aid to nearly 115K beneficiaries. Philippine News Agency. https://www.pna.gov.ph/articles/1114634, accessed on November 4, 2020. 62 Makati Web Portal, August 19, 2020, Makati's COVID-19 response gets praise from Esperon. Makati City official website. https://www.makati.gov.ph/content/mayors-corner/photo-release/621, accessed on November 4, 2020.

ηθη	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
		Makati Assistance and Support to Businesses Program (MASB) ⁶³ – extended grants from P10,000 to P100,000 to registered businesses in the City depending on the type of business and the number of Makatizens it currently employs	Makatizens it currently employs Makatizens it currently employs Makatizens in Albasis and businesses in Proposition of Propo
Malabon City ⁶⁶	Payment of 1st quarter RPT and 2nd quarter business tax extended until June 25, 2020 (City Resolution No. 83-2020)		"#MaskSafeSaMalabon" — to remind residents of the 3Ps (Paghugas ng Kamay, Pagsuot ng Face Mask/Face Shield, and Physical Distancing)

businesses, Makati-based support to program ground-breaking Portal. (n.d.), Mayor Abby bares P2.5-billion https://www.makati.gov.ph/content/news/32884, accessed on November 5, 2020. Makati Web

64 Makati Web Portal, July 27, 2020, New laptops for Makati public school teachers. https://www.makati.gov.ph/content/mayors-corner/photo-release/602, accessed on November 4, 2020. 65 City Resolution No. 2020-018, issued on March 19, 2020, "Managing the COVID-19 Pandemic in the Philippines: A Policy Sourcebook. Vol II: Local Government Units (Luzon)", https://www.up.edu.pl/wp-content/uploads/2020/08/UPRI-CovidPolicySourcebook-Vol2 310720-Final2.pdf, accessed on October 12, 2020.

66 Lenlen Oreta, June 19; 2020, Announcement from the City Treasury Office. Facebook. https://wcb.facebook.com/LenLenOreta/posts/3381824105185462, accessed on November 5, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Mandaluyong City ⁶⁷		P2,000-calamity assistance to each member of the tricycle operators and drivers' associations (TODAs) and jeepney operators and drivers' associations (JODAs) (Resolution No. 2889, S-2020)	Provision of healthy and nutritious food packs to fight COVID-19 through house-to-house delivery setup with established partnership with the Province of Nueva Ecija; Mobile Palengke; Institutionalization of urban agriculture (City Ordinance No. 794, S-2020)
Manila City	Garden of Life Park (City Ordinance No. 770, S-2020) Go Manila! Mobile App: Shifting to E-Payment to flatten the COVID-19 Curve – payment of real property and	PayMaya Cards for senior citizens in collaboration with the City's social amelioration program ⁶⁸	Free mass swab testing for market vendors, mall employees, hotel staffers, restaurant workers, c-trike drivers,

67 City of Mandaluyong, Community Quarantine News Updates, https://www.mandaluyong.gov.ph/updates/news/covid_news.aspx, accessed on November

⁶⁸ City of Manila Website, "PayMaya cards para sa mga senior citizens", http://manila.gov.ph/2020/10/paymaya-cards-para-sa-mga-senior-citizens/, accessed on October 12, 2020.

гел	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
	business taxes, and application for business permits, among others ⁶⁹		tricycle drivers, pedicab drivers, jecpney drivers, and bus drivers ⁷⁰
			Distribution of tablet to students and laptops to teachers ⁷¹
			Executive Order 17, issued on March 18, 2020 - directing all motels and hotels in the City to accommodate health workers of six City hospitals and other government hospitals while enhanced community quarantine (ECQ) is imposed
Marikina City	Business Tax Amnesty (Ordinance No. 134, s. 2020); Waiver of interests, penalties or surcharges on unpaid RPT until December 31, 2020 (Ordinance No. 137, s. 2020) ⁷² ;		Marikina Molecular Diagnostics Laboratory – in collaboration with Manila HealthTek, Inc. for the detection and control of the spread of COVID-19

69 City of Manila Website, Go Manila! Mobile App. https://manila.gov.ph/go-manila/, accessed October 12, 2020.

⁷⁶ City of Manila Website, "BREAKING: Isko Moreno orders free mass swab testing", http://manila.gov.ph/2020/09/breaking-isko-moreno-orders-free-massswab-testing/, accessed on October 12, 2020.

⁷¹ City of Manila Website, "SK officials namahagi ng laptop tables at school supplies", http://manila.gov.ph/2020/10/sk-officials-namahagi-ng-laptop-tablesat-school-supplies/, accessed on October 12, 2020.

⁷² Marikina PIO Facebook, https://web.facebook.com/MarikinaPIO/?_rdc=1&_rdr, accessed on November 5, 2020.

Fair",

Job

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
	No penalty or surcharge for the fixed stall owners on rental fees until March 30, 2020 in Marikina Public Market ⁷³		
Muntinlupa City	Extended the deadline for the payment of 2 nd quarter business taxes, fees, and charges from April 20 to July 20, 2020 without interest and surcharge (City Ordinance No. 2020-073)		Online virtual job fair on October 16, WOW Campaign – Wearing of face 2020 ⁷⁴ masks all the time, Observing social distancing, and Washing of hands ⁷⁵
	Extended the 1st quarter RPT payment deadline from March 31 to May 31, 2020 without interest and surcharge (City Ordinance No. 2020-078)		Laptops and photocopiers for public school teachers in a bid to help them adapt to distance learning ⁷⁶
Navotas City	Further extension of deadlines of Ten-day Cash Work program ⁷⁷ payments (until August 28, 2020) of RPT, business tax, registration of motor	Ten-day Cash Work program ⁷⁷	Executive Order (EO) No. TMT-040, Series of 2020 –prioritizing the conduct

73 Marikina PIO Facebook, March 17, 2020, https://web.facebook.com/MarikinaPIO/posts/3498085960205681, accessed on November 5, 2020.

Virtual "Online '4 City Government of Muntinlupa Official Facebook, https://www.facebook.com/pg/officialMuntinlupacity/posts/?ref=page_internal, accessed on October 12, 2020.

teachers", 75 City Government of Muntinlupa Official Facebook, "Wow sa Muntinlupa", https://www.facebook.com/officialMuntinlupacity/posts/3176552009100363, school public to laptops 2,557 City Government of Muntinlupa Official Facebook, "Muntinlupa turns over accessed on October 12, 2020.

https://www.facebook.com/pg/official_Muntinlupacity/posts/?ref=page_internal, accessed on October 12, 2020.

77 Navotas City Official Facebook, "Cash for Work", https://web.facebook.com/TiangcoToby/posts/3257903167633410, accessed on November 5, 2020.

Social Services/Welfare (includes Health & Nutrition, Education)	of free RT-PCR tests for members of certain industries (drivers, market vendors, etc.), and waiving under certain circumstances, the requirement for quarantine pending release of results ⁷⁹	"Katok system" on distribution of relief goods**	P5,000-cash Launch of modified bike lane ⁸² those not Amelioration VID-19
Financial Assistance/ Economic Services			rogram for he Social 4 P), 4Ps, CO
Taxes/Fees	vehicles, market rental fee, maintenance fcc (housing), cemetery fee, traffic violation fines, etc., rental fees of ferries, registration fees of fishing vessels (City Ordinance No. 2020-3578)		Extended deadline for the payment of Paraña-Cash RPT until December 31 to give assistance pi taxpayers a break during pandemic ⁸¹ included in t Program (SA)
ren			Parañaque City

78 Navoteño Facebook, Toby Tiangeo and Navoteño AKO, Paalala/Abiso https://web.facebook.com/TiangeoToby/posts/3260928787330848, accessed on November 5, 2020.

79 University of the Philippines - Resilience Institute's (UPRI) Research and Creative Work Team 2020, "Managing the COVID-19 Pandemic in the Philippines: A Policy Sourcebook. Vol. II: Local Government Units (Luzon), https://www.up.edu.ph/wp-content/uploads/2020/08/UPR1-CovidPolicySourcebook-Vol2 310720-Final2.pdf, accessed on October 14 2020.

80 Navotas City website, Navotas uses 'katok system' to distribute relief packs. https://www.navotas.gov.ph/, accessed on November 5, 2020.

81 Jean Fernando 2020, Parañaque City extends deadline for payment of real property tax until Dec. 31, Manila Bulletin, October 7, 2020, 31/#:~:text=The%20Para%C3%B1aque%20City%20government%20has, (COVID%2D19)%20pandemic, accessed on November 9. 2020 https://mb.com.ph/2020/10/07/paranaque-city-extends-deadline-for-payment-of-real-property-tax-until-dec-

Ragong Parañaque, "Parañaque puts up bike lane", https://paranaquecity.ph/2020/08/17/paranaquebikelane/, accessed on October 14, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
		Adjustment Measures Program (CAMP)83	
		Imposition of a price cap or a price freeze on funeral services and other covered establishment (e.g. funeral parlors, crematorium centers) (City Ordinance No. 2020-014)	
Pasay City ⁸⁴			"One Country 100" – a contact tracing app among infected residents with their close contact; "No face shield, no ride" policy
Pasig City	Waived rental fees and penalties incurred on water and electrical bills of stallholders at the Pasig City Mega Market (City Ordinance No. 16, s. 2020)	"Tulong at Pampuhunang Ayuda sa Taga-Pasig Program" - to aid the micro, small, medium enterprises, and employees affected by the COVID-19 situation by providing loan programs ⁸⁵	Comprehensive measures to ensure the protection and promotion of health, safety, and well-being of the public health workers of the COVID-19 pandemic during the ECQ: Providing pcrsonal protective gears and clothing;

83 Official Facebook of the City Government of Paranaque, https://www.facebook.com/pg/mayoredwinolivarezofficial/posts/?ref=page_internal, accessed on October 14, 2020.

⁸⁴ Kabagani, L.J. 2020, Massive testing led to spike in Covid-19 cases: Pasay mayor. Philippine News Agency. https://www.pna.gov.ph/articles/1111924, accessed on October 14, 2020.

⁸⁵ University of the Philippines - Resilience Institute's (UPRI) Research and Creative Work Team 2020, "Managing the COVID-19 Pandemic in the Philippines: A Policy Sourcebook, Vol. II: Local Government Units (Luzon), https://www.up.edu.ph/wp-content/uploads/2020/08/UPRI-CovidPolicySourcebook-Vol2_310720-Final2.pdf, accessed on October 14 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
		Tulong at Pampuhunang Ayuda sa Taga-Pasig (TAPAT) program - 2,000 Pasig residents received loan grants from P5,000 to P10,00086	COVID-19 Testing of all health workers; and COVID-19 Hazard Pay and Special Risk Allowance ⁸⁷ Mobile Palengkc/Palengke on Wheels—cargo trucks as roving stores ⁸⁸
Quezon City ⁸⁹	QC: Biz Easy Online Unified Business Permit Application System (OUBPAS) – online processing of business permits applications which limits face to face interactions; Business-One-Stop-Shop (BOSS) – streamline payments and other transactions; Extension of RPT payments	Kalingang QC sa Negosyo Micro Businesses-Wage Relief Program - P1.2-billion financial aid to vulnerable sectors and those whose livelihoods were badly affected such as drivers of public utility jeeps, tricycles, pedicabs, taxis, Transport Network Vehicle Service (TNVS), and UV Express, market vendors, laborers, household workers, and other daily wage carners	Kalingang QC sa Negosyo Micro EO No. 26, Series of 2020 – to protect Businesses-Wage Relief Program - frontliners and persons suspected of P1.2-billion financial aid to having infected with COVID-19 from vulnerable sectors and those whose livelihoods were badly affected such as drivers of public utility jeeps, and drivers of public utility jeeps, senior citizens ricycles, pedicabs, taxis, Transport Network Vehicle Service (TNVS), QC COVID Telemed program – online and UV Express, market vendors, system where patients who are laborers, household workers, and undergoing home quarantine or other daily wage carners

86 Philippine News Agency, September 3, 2020, "Pasig to release 1st batch of small loan grants", https://www.pna.gov.ph/articles/1114328, accessed on October 14, 2020. Notice 12 (No. 1) Research and Creative Work Team 2020, "Managing the COVID-19 Pandemic in the Philippines: A Policy Sourcebook. Vol. II: Local Government Units (Luzon), https://www.up.edu.ph/wp-content/uploads/2020/08/UPRI-CovidPolicySourcebook. Vol2 310720-Final2.pdf, accessed on October 14 2020.

88. Philippine Information Agency, "Pasig LGU rolls out 'Mobile Palengke' to bring basic goods closer to people", accessed on October 14, 2020.

89 Quezon City official website, COVID-19 Updates tab. Retrieved series of tabs from https://www.quezoncity.gov.ph/index.php/covid-updates?start=0, accessed on October 14, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
		Free Shopee registration for MSMEs to join online platform and provide wider and stable economic opportunities	admitted in the caring facilities can consult doctors without having personally meet them
		Tindahan ni Ate Joy – P10,000 worth of sari-sari store items for solo parents with no job and victims of abuse	#GrowQC program – urban agriculture with partnership of Roman Catholic Diocese of Novaliches Provision of 176.000 data sim cards for
		Automated Payment Machines (APM) – a safer and more convenient payment alternative in collaboration with the League of the Municipalities of the Philippines and Gracia Telecommunications Corp.	the tablets – with 10GB monthly data allowance granted to students
San Juan City ⁵⁰		One-time financial incentive – for public medical frontliners (P5,000) and non-medical frontliners (P3,000)	Urban Garden in the City – training on urban agriculture and free seeds; Palengke on Wheels – discounted agricultural products
		Scholarships to students and eash incentives (P2,000 to P10,000) to graduating honor students of public schools	Free webinar on how to help the abused and protect families from pandemicrelated abuses – Equip the Women, Empower the Children (September 25, 2020)

⁹⁰ Philippine Information Agency, August 14, 2020, Feature: San Juan City goes extra mile in COVID-19 response, https://pia.gov.ph/news/articles/1050333, accessed on October 14, 2020.

nen	Taxes/Fees	Financial Assistance/ Economic Services	(includes Health & Nutrition, Education)
			Free transport service to locally stranded individuals (LSIs) to airport, PITX, port, any nearby provinces, transportation and food allowance; Launch of modified bike lane and a dedicated motorcycle lane
			EO No. FMZ-51 Series of 2020 – requiring residents to secure reservations online when visiting public and private cemeteries and columbarium from October 16-28, 2020 and November 5-15, 2020
Taguig City ⁹¹	EO 04 - further extension of deadlines set in from May 30, 2020 to June 30, 2020, of local business tax (2nd quarter, 2020), RPT (1st quarter, 2020), transfer taxes and corresponding city taxes falling March 17 to April 14, 2020	P4,000 cash assistance to tricycle, Systematic jeepney, and pedicab drivers ⁹² Responsible program (i. P4,000 financial assistance to Angkas to-house to drivers who are Taguig City testing three residents ⁹³ through test	Systematic Mass Approach Responsible Testing (SMART) program (i.e., hospital testing, house-to-house testing, community- based testing through health centers, drivethrough testing, and testing at national

⁹¹ DILG-Bureau of Local Government Development 2020, Op cit.

⁹² LLove Taguig Facebook, April 18, 2020, Tricycle, jeepney, and pedicab drivers in Taguig continue to receive their livelihood assistance at the Taguig City University. https://web.facebook.com/taguigcity/posts/3267289763303491, accessed on November 5, 2020.

⁹³ I Love Taguig Facebook, May 2, 2020, https://web.facebook.com/taguigcity/posts/3328814947150972, accessed on November 5, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
	EO 09, issued on May 12, 2020 pursuant to Ordinance No. 09 – extended amusement taxes due on April 20, 2020, other taxes and fees, rents, charges, or any financial obligations		facilities) and the Taguig Mobile Testing Centers ⁹⁴ Taguig Online Resources and Community Hub (TORCH) ⁵⁵ – includes: (a) Training and Enrichment Courses for Taguig Online Campus (TECTOC) for online classes to enhance skills; (b) Online Senior Center and Resources (OSCAR) for elderly online including one month free load and subscription to movie portals for all 68,000 seniors, telemedicine, and online lifestyle guides; (c) Cyberlab 2.0 for teachers to meet demands for online learning and capacitate them in conducting online classes while complying with international standards; and (d) Open for Business (OFB) for webinars to prepare Taguig businesses for the now norm

Philippine News Agency. Cayetano. results: pood yields fight September 8, 2020, Taguig's Covid-19 https://www.pna.gov.ph/articles/1114765, accessed on November 5, 2020. Caliwan,

95 City of Taguig Public Information Portal (n.d.), Taguig Online Resources and Community Hub, https://taguiginfo.com/torch/, accessed November 5, 2020.

96 DLG-Bureau of Local Government Development 2020, Op cit.

Falenzuela revives online job-matching portal "Valenzuela Trabaho', Valenzuela City cNewsletter, https://www.valenzuela.gov.ph/article/news/13619, accessed on November 5, 2020 ⁹⁷ Valenzuela City, November 5, 2020,

38 Valenzuela City, September 4, 2020, Valenzuela City Creates 869 Short-Term Jobs for JODAs Via Cash-for-Work Program. Valenzuela City eNewsletter, https://www.valenzuela.gov.ph/article/news/13530, accessed on November 5, 2020. 99 Philippine Information Agency 2020, "ValTrace app, a big help in Valenzuela's COVID-19 tracing efforts", https://pia.gov.ph/news/articles/1057906, accessed on November 9, 2020.

100 DILG-Bureau of Local Government Development 2020, Op cit.

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Social Services/Welfare (includes Health & Nutrition, Education)	Contact tracing and detection ¹⁰² – a scamless collaboration between law enforcement, investigators and health authorities; use of data collection, Geographic Information System (GIS) platform, and link analysis	Expanded mass & targeted/ sectoral testing Artificial Intelligence (AI) technology – to analyze chest X-rays & CT scans to triage patients within minutes to identify chest pathologies including Tuberculosis, COVID-19 suspects, lung nodules, emphysema, cardiomegaly	Baguio Survival Garden – to ensure FAITH (Food Always In The House)
Financial Assistance/ Economic Services	Baguio Revitalization Actions for a Vibrant Economy – Economic Stimulus Package (BRAVE-ESP). Digital Transformation – all information, services, and transaction to be readily available on gadgets		
Taxes/Fees			
ren	Baguio City ¹⁶¹		

101 Presented by Mayor Benjamin Magalong in the UP-CLRG Webinar entitled "Rising to the Challenge of the Pandemic: LGU Best Practices in COVID-19 Crisis Management" on October 8, 2020 via Zoom Cloud Meetings.

102 DILG Website, "Baguio shares COVID-19 best practice on contact tracing to other LGUs", May 6, 2020, https://dilg.gov.ph/regional-news/Baguio-shares-COVID-19-best-practice-on-contact-tracing-to-other-LGUs/NR-2020-1014, accessed on October 5, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Barangay Buhatan, Sorsogon City, Sorsogon ¹⁰³		Bukas-Palad Kiosk – charity store where people in need can get items by exchanging their goods using the barter system	
Biñan City, Laguna ¹⁰⁴	Tax amnesty for business (City Ordinance 2020-23) and real property taxes. (City Ordinance 2020-23)		Cash assistance to teachers and city Tablets, laptops, free wifi for public drivers
			Livelihood Opportunity amid COVID- 19 – mass production of reusable face masks and personal protective equipment
Boac, Marinduque ¹⁰⁵			"Mobile Tiangge sa Barangay" - showcases agricultural products as well as fresh meat, chicken, and fish and other goods

 $^{^{103}}$ DILG-Bureau of Local Government Development 2020 Op cit.

⁴ Ibid.

⁰⁵ m.c.a

TGU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Candaba, Pampanga ¹⁰⁶			Adopt-a-Family Project – encourages well-off families in Candaba to adopt indigent families and sustain their food and other necessities for the whole duration of the ECQ
Carmona, Cavite ¹⁰⁷			Carmona sets up do-it-yourself (DIY) sanitation tents – help in the sanitation of health workers, patients, and LGU employees before entering and leaving facilities
Irosin, Sorsogon			"COVID-19 Labanan, Kamay ay Hugasan" 108 – hand-washing stations installed in strategic places for access to safe water for hand washing and even for drinking
			Irosin, Sorsogon's Libreng Pandesal ¹⁰⁹ – distribution of pandesal within the municipality
106 n. s.a			

106 Ibid.

¹⁰⁷ Ibid.

108 Casiguran Water District, "COVID-19 Labanan, Kamay Ay Hugasan", https://casiguranwd.gov.ph/covid-19-labanan-kamay-ay-hugasan/, accessed on October 5, 2020. www.biklish.com, April 19, 2020, Libreng Pandesal para sa Irosanon", https://biklish.com/2020/04/19/libreng-pandesal-para-sa-irosanon/, accessed on October 5, 2020.

TGU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Mansalay, Occidental Mindoro 110			Dok-to-Door – Rural health units (RHU) staff going door-to-door to provide primary health care services such as vaccination, family planning services, ready to use supplementary food for malnourished children, hypertension, among others
Mountain Province ¹¹¹			Monitoring of movement – residents and visitors from other places abroad or in the Philippines with positive COVID-19 cases to register at designated check points within the province
			"Free Range Chicken Raising Project" - villagers pursue survival gardening with chicken in support of the Plant, Plant, Plant Program of the Department of Agriculture

¹¹⁰ DILG-Bureau of Local Government Development 2020, Op cit.

TCU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Naga City, Camarines Sur ¹¹²		Allocation of an initial amount of P10 million fund loanable with zero interest to qualified business owners (Ordinance No. 2020-074 or Business Stimulus Ordinance)	
Odiongan, Romblon ¹¹³			e-Reseta Program – enables senior citizens, persons with disability, and other high-risk patients to call the RHU and have their prescription made
			SK Odiongan Libro On-The-Go – a rolling library to encourage especially children to spend their free time reading Information dissemination via traditional and digital platforms – flyers and through Odiongan Public Information Office Facebook page

112 COVID Response Portal, September 7, 2020, "Funding for Naga's business stimulus program, https://www.lguvscovid.ph/content/funding-for-nagas-business-stimulus-program, accessed on October 5, 2020.

113 DILG-Bureau of Local Government Development 2020, Op cit.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Panganiban, Camarines Norte ¹¹⁴			Project: Health Mind – Jose Panganiban – an online psychological program that offer free counseling
Pinili, Ilocos Norte ¹¹⁵			Stay-at-Home Challenge – recording videos through the Tiktok mobile app, House Tour/Travel Vlog, Best Corner of the House Photo, Essay Writing
Plaridel, Bulacan ¹¹⁶			Online Palengke to decongest market – through Facebook group created by LGU
Province of Quirino ¹¹⁷	As of April 6, 2020, all unpaid RPT for 2020 are waived; taxes that have been paid can no longer be refunded (Sangguniang Panlalawigan Ordinance No. 09, Series of 2020)		Early Activation of Disaster Risk Reduction and Management in Health (DRRMH), Response Cluster, Barangay Health Emergency Response Team (BHERT)
			Quirino Mobile Market or Palengke on Wheels
			QTRIP Program – for LSIs and Returning Overseas Filipinos (ROFs)
114			

115 Ibid.

116 Ibid

117 Presented by Governor Dakila Carlo Cua in the UP-CLRG Webinar entitled "Rising to the Challenge of the Pandemic: LGU Best Practices in COVID-19 Crisis Management" on October 8, 2020 via Zoom Cloud Meetings.

TGU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Province of Tarlac ¹¹⁸		Tarlac officials donated salary to buy 500 units of Rapid Diagnostic Test Kits	COVID Risk Assessment Monitoring and Management System (CRAMMS) – doctors use this app to track the health conditions of PUIs and PUMs for the COVID-19
			Virtual COVID-19 Emergency Help Desk
San Agustin, Romblon ¹¹⁹			Algorithm in "Ini" Dialect – to deliver proper guidance to citizens with the good and clear understanding of the policies
San Fernando City, La Union ¹²⁰			Kalinga para sa Kumakalinga – Kusina ng Kalinga, feeding program supplying meals for frontliners
San Fernando, Romblon ¹²¹			Bahay Ko, Garden Ko Program – to cstablish own organic backyard with at least five varieties of vegetables and a minimum of two for senior citizens

¹¹⁸ DILG-Bureau of Local Government Development 2020, Op cit.

⁹ Ibid.

²⁰ Ibid.

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ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Visayas			
Alangalang, Leyte ¹²²			P2M-fund education assistance for six risographs for distance learning
			"Lovely Alangalang" – Facebook account for COVID-19 updates and transparency on expenditures, donations, etc.
Bohol – We Survive as One Bohol Program ¹²³		Relief Assistance Package – food and cash vouchers and assistance to returning Boholanos	Relief Assistance Package – food and Infrastructure Program – for barangay cash vouchers and assistance to level projects returning Boholanos
		Economic Stimulus Package – to assist MSEs for displaced workers and agriculture projects for food security	
Dumagnete City, Negros Oriental ¹²⁴			Enhanced Traffic & Mobility Control Management – distributed to residents color-coded passes which specify the days when one can buy their essentials

122 Presented by Mayor Lovell Anne Yu in the UP-CLRG Webinar entitled, "Rising to the Challenge of the Pandemic: LGU Best Practices in COVID-19 Crisis Management" on October 8, 2020 via Zoom Cloud Meetings.

123 Provincial Planning and Development Office Bohol, "We Survive As One Bohol Program", https://ppdo.bohol.gov.ph/plan-reports/disaster-risk-reductionand-management/we-survive-as-one-bohol-program/, accessed on October 5, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Iloilo City			200k Face Masks for Residents ¹²⁵ – washable face masks using cheesecloth produced by Ilonggo sewers
			lloilo Uswag Community Kitchen ¹²⁶ – provided raw ingredients sourced from the government and/or donations from private organizations for those needing assistance
Nueva Valencia, Guimaras ¹²⁷			Distribution of locally-available food resources purchased from the catch and raised animals of fisherfolks and hog raisers
Province of Iloilo ¹²⁸			Quarantine Ordinance of 2020 - codification of new normal ordinances – on process of codifying of 11 ordinances related to COVID-19 such

125 COVID Response Portal, May 12, 2020, "200K Face Masks for Residents", https://www.lguvseovid.ph/content/200k-facemasks-for-residents, accessed on October 5, 2020.

COVID-19". help Ilonggos amid to gov't implements initiatives https://pia.gov.ph/news/articles/1037264, accessed on October 5, 2020. March 126 Philippine Information Agency

¹²⁷ DILG-Bureau of Local Government Development 2020, Op cit.

¹²⁸ Presented by Vice Governor Christine Garin in the UP-CLRG Webinar entitled "Rising to the Challenge of the Pandemic: LGU Best Practices in COVID-19 Crisis Management" on October 8, 2020 via Zoom Cloud Meetings.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
			as use of face mask and shield in all public places, establishment of hand hygiene station, prohibition of erroneous information, curfew hours, hoarding and the like
Roxas City			UV-C tent ¹²⁹ - to disinfect PPE suits for reuse without the risk of COVID-19 transmission
Tangalan, Aklan ¹³⁶			Food relief for families not qualified for the SAP and 4Ps
Tarangnan, Samar ¹³¹			"Tabang-Tarangnan" – a project of DILG Region 8 to provide face mask, alcohol, disinfectant, face shield, water, and vitamin C

129 COVID Response Portal, May 8, 2020, "UV-C Disinfecting Tent and Portable UV-C Disinfecting Pod", https://www.lguvscovid.ph/content/uv-cdisinfecting-tent-and-portable-uv-c-disinfecting-pod, accessed on October 5, 2020.

131 Ibid.

¹³⁰ DILG-Bureau of Local Government Development, 2020 Op cit.

TGU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
MINDANAO			
Alabel, Sarangani			Sarangani Medical Waste Treatment Facility (SMWTF) ¹³² - safe management of healthcare waste through the construction of sanitary landfill
			Purchased various vegetable seedlings through the office of the municipal agriculturist who bought the vegetables produce from the same local farmers who are recipient of the seedlings and distributed as relief goods for the entire community ¹³³
Baguyan City, Agusan del Sur ¹³⁴		Cash Assistance to Keep Economy Rolling	

"Sarangani readies treatment facility for Covid-19, hospital waste", ¹³² Philippine Information Agency, September 3, 2020, https://pia.gov.ph/ncws/articles/1052105, accessed on October 25, 2020.

¹³³ COVID-19 Response Portal, "R12 Best Practices in dealing with COVID-19 Crisis", https://www.lguvscovid.ph/content/region-xiis-best-practices-in-dealing-with-covid-19-crisis, accessed on September 25, 2020.

¹³⁴ DILG-Bureau of Local Government Development 2020, Op cit.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Barangay Maharlika, Bislig City, Surigao del Sur ¹³⁵			Mobile Loudspeaker operation and leaflets distribution – conducted by the 75th Infantry "Marauder" Battalion as information dissemination on ECQ and other guidelines
Barangay Prosperidad, San Francisco, Agusan del Sur ¹³⁶			Distribution of healthy cooked vegetables – instead of canned goods and instant noodles
Butuan City ¹³⁷			Citizen's Logistics and Early Assessment Reporting Tool (CLEAR) – online app that enables users to track their state of health on a daily basis and enable contact tracing when necessary
Cabadbaran City ¹³⁸		Financial subsidy amounting to P1,000.00 to every registered Cabadbaranon tricycle drivers	Establishment of a 24/7 LGU-operated kitchen to ensure "Masustansyang Pagkain Para sa Lahat ng Frontliners"

^{135 11.3.1}

¹³⁶ Ibid.

¹³⁷ COVID-19 Response Portal, "Technology for COVID-19 Surveillance", https://www.lguvscovid.ph/content/technology-for-covid-19-surveillance, accessed on September 25, 2020.

¹³⁸ COVID-19 Response Portal, "Cabadbaran Innovations and Creativity Amidst the COVID-19 Crisis"; https://www.lguvscovid.ph/content/establishmentof-a-24-7-Igu-operated-kitchen-to-ensure-masustansyang-pagkain-para-sa-lahat-ng-frontliners, accessed on September 25, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
		One-time gratuity cash incentive for all medical and volunteer frontliners	City-paid daily radio time slot to disseminate localized updates on COVID-19 concerns and advocacies
		One sack of rice for non-4Ps, non-SAP, and other COVID-19 related cash assistance program	
			"SK Para sa SC" – an Adopt-a-Senior- Citizen Program
			Provision of vegetable seedlings to encourage locals to engage in home- based gardening
			City SK Federation taking the lead in the production and provision of free face masks for all City and Barangay responders
Cotabato City ¹³⁹			"Tumawag kay Doc" – to promotc "Stay at Home" and "Physical Distancing" policies
			Issuance of ECQ Pass and Enhanced Workers Pass – monitored by the Composite Quarantine Team (CQT)

139 COVID-19 Response Portal, "R12 Best Practices in dealing with COVID-19 Crisis", https://www.lguvscovid.ph/content/region-xiis-best-practices-indealing-with-covid-19-crisis, accessed on September 25, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
			Brgy SMS InfoSystem – cascades information through text messages and automatically sent to all kabaranggays
			Libreng Sakay Alay – partnered with Husky Bus to ferry Cotabateños who do not have access to transportation when they buy their essentials or transact essential business
			Online Market – online grocery of Southseas and Superama
Datu Anggal Midtimbang, Maguindanao ¹⁴⁰			Buying vegetables from a group of women farmers from Barangays Buluan, Tulunan, and Mapayag to be distributed to their constituents

140 Medenilla, Vina, "Maguindanao LGU buys vegetables produced by local women farmers for relief goods", April 7, 2020. Monthly Agriculture.
bhttps://www.agriculture.com.ph/2020/04/07/maguindanao-lgu-buys-vegetables-produced-by-local-women-farmers-for-relief-goods/, accessed on September 25, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Davao City ¹⁴¹	Response to the Economic Impact to individuals and businesses:	Work for Davao – all sectors are qualified but priority are given to:	Face mask and self-protection campaign Screening Tool for Barantave random testing and contact
	=	DOLE; those affected by business closure under the Business Bureau;	tracing
	payment of all local taxes, fees, charges, and fines	and workers under the agricultural sector (farmers and fishermen), industrial and factory workers and	Psychosocial Support through Stress Debriefing Helplines – for people needing psychological intervention
	• Extending the deadline of the 2 nd	transports and food services workers	during the pandemic giving priority to
	Quarter instalment for payment of business tax		suspected and confirmed COVID-19 positive individuals and their household members
	 Proportional reduction of Garbage Fee for CY 2020 		Food and Medicine Pass (FM pass) – used to buy food, medicines or go to the
	• Waiver of Rental Fees for those real		hospital
	properties under the City Economic Enterprise closed during ECQ and GCQ		Food relief services – Grocery Pack Distribution, Tabang sa Industriya Panghayupan (meat), Tabang sa Mag-
	 Suspension of implementation of Final Tranche of Increase on RPT 		uuma (vegetables), Hot Meals Distribution, QRT Rations, Barangay Rice Subsidy

¹⁴¹ COVID-19 Response Portal, "Davao City's Good Practices in Responding to COVID-19", Davao_Report_The Davao Experience (Deck).pdf. https://www.lguvscovid.ph/content/davao-citys-good-practices-in-responding-to-covid-19, accessed on September 25, 2020.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
			Database for Stranded Persons Amidst the COVID-19 Pandemic – using information from the database, the city government of Davao coordinated with LGUs within the region to facilitate the transport of some 1,200 individuals stranded outside their home cities and provinces
Digos City, Davao del Sur¹⁴²			Intensive Community Disinfection and Sanitation Campaign – conducted an intensive sanitation and disinfection campaign; Public facilities that were sanitized include schools, government offices (e.g. police and fire stations), transport terminal, and parks; Punong Barangays, were instructed to install handwashing areas in the Barangay Halls
General Santos City ¹⁴³			House-to-House Moving Up – 8,400 day care pupils were given the chance to experience the excitement of having their accomplishments acknowledged much like in a moving-up ceremony

¹⁴² DILG-Bureau of Local Government Development 2020, Op cit.

144 COVID-19 Response Portal, "Foot-Pedal Handwash Facilities", https://www.lguvscovid.ph/content/foot-pedal-handwash-facilities, accessed on September 25, 2020. 145 COVID-19 Response Portal, "R12 Best Practices in dealing with COVID-19 Crisis", https://www.lguvscovid.ph/content/region-xiis-best-practices-indealing-with-covid-19-crisis, accessed on September 25, 2020.

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Social Services/Welfare (includes Health & Nutrition, Education)	Ordinance No. 9, Series of 2020 – Clustering of 27 barangays into 3 namely: the Red, Yellow, and Blue.	Bagsak Presyo Market on Wheels – LGU acts as middleman to farmers to supply needs of lockdown barangay	Designed and reproduced COVID-19 Information, Education and Communication (IEC) materials written in the local dialect as one of preventive measures in the fight against COVID-19	Observance of Disinfection day every Sunday. All travels coming in, out, or within the municipality, except for emergencies, are prohibited	Establishment of a temporary accommodation and use of the municipal bus for health workers and frontliners
Financial Assistance/ Economic Services					
Taxes/Fees					
ren		Labangan, Zamboanga del Sur ¹⁴⁷	Malapatan, Sarangani ¹⁴⁸		Malungon, Sarangani ¹⁴⁹

147 DILG-Burcau of Local Government Development 2020, Op cit.

149 Thid

¹⁴⁸ COVID-19 Response Portal, "R12 Best Practices in dealing with COVID-19 Crisis", Op cit.

	LGU	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
sayap, Cotabato ¹⁵⁰ Ma Ad Ad Ko pro fan in 1 in 1 in 2 in 3 in 4 in 4 in 5 in 6 in 6 in 7 in 7 in 7 in 8 in 8 in 9				"Gulay-On-The-Go: From Malungon Farm To Your Table Mobile Palengke" – online selling platform and being delivered right at the doorstep of the customers; help fill the gap between the farmers and the consumers
Ad Ko Pro Pro Pro Pro Pro Pro Pro Pro Pro Pr	sayap, Cotabato ¹⁵⁰			"Barrio Tiangge", Midsayap Mobile Market
Pro aid stre stre stre stre stre stre stre stre				Adopt a Family ("Kapwa Ko, Sagot Ko") – Midsayap PNP initiated this program; aims to support less fortunate families sustain their needs especially in this time of COVID-19 crisis
				Prompt provision of psychological first aid - to address the psychosocial stresses brought about by the COVID-19 crisis among frontline workers and family members of the quarantined individuals

¹⁵⁰ DILG-Bureau of Local Government Development 2020, Op cit.

ren	Taxes/Fees	Financial Assistance/ Economic Services	Social Services/Welfare (includes Health & Nutrition, Education)
Province of Cotabato ¹⁵¹		Provincial Economy Restart Plan (PERP) – contains immediate and long-term interventions and policies aimed to revive the province's vibrant economy	Sangguniang Panlalawigan Resolution No. 275 - grants cash assistance to different barangays of the province for purchasing food items and other basic commodities during the community lockdown ¹⁵²
Region XIII (CARAGA) ¹⁵³			Resolution No. 12, series of 2020 - "One Caraga Shield" – Regional Task Force COVID-19; to harmonize issuances; ensure coordinated actions in safeguarding the health and safety of Caraganons: establish a smoother flow of interactions across provinces and Butuan City
South Cotabato ¹⁵⁴			Provincial Ordinance No. 13 series of 2020 - The South Cotabato- COVID-19 Contact Tracing System (SC-CCTS) – android based application for quicker and more efficient contract tracing

151 Ibid.

¹⁵² Province of Cotabato Website, PGCOt extends financial aid to barangays of Cotabato province, https://cotabatoprov.gov.ph/2020/03/31/1469/, accessed on November 17, 2020.

¹⁵³ DILG-Bureau of Local Government Development 2020, Op cit.

¹⁵⁴ COVID-19 Response Portal, "South Cotabato Contact Tracing App: SC-CCTS", https://www.lguvscovid.ph/content/south-cotabato-contact-tracing-appsc-ccts, accessed on September 25, 2020.

Social Services/Welfare (includes Health & Nutrition, Education)	Giving of vegetable farming booklets and teaching their constituents on food security	Establishment of decontamination team as pre-emptive measure in combatting COVID-19 Pandemic – installation of handwashing stations and conduct water rationing ¹⁵⁶	Task Force SAGIP Stranded Tulunenses - provides a vehicle to ferry the stranded individuals caught by border lockdown ¹⁵⁷
Financial Assistance/ Economic Services			
Taxes/Fees			
ren	Tulunan, North Cotabato ¹⁵⁵		

155 COVID-19 Response Portal, "Pamimigay ng Vegetable Farming Booklets", https://www.lguvscovid.ph/content/pamimigay-ng-vegetable-farmingbooklets, accessed on September 25, 2020.

156 Department of Interior and Local Government SOCCSKSARGEN, DILG Region XII, LGRRC 12, "R12 Best Practices in Dealing with COVID-19 Crisis (Batch 3)", https://drivc.google.com/file/d/15z0AmXZm4BTOJms5FM8_RfyoG6sbGtZV/view, accessed on October 25, 2020.

157 Ibid,