



COMMITTEE ON HOUSING, LAND UTILIZATION
AND URBAN DEVELOPMENT

COMMITTEE REPORT
NO. HLUUD 120 S-2024

Office of the Sangguniang Panlungsod
Received by: Janet 2024
Date: 9.10.24
Time: 9:10am

Subject: **A RESOLUTION AUTHORIZING THE CITY MAYOR AS REPRESENTATIVE BY THE OFFICE OF THE CITY LEGAL SERVICES TO FILE AND INSTITUTE PETITION FOR MANDAMUS FOR AND ON BEHALF OF THE CITY OF BACOOR AGAINST THE LAND MANAGEMENT BUREAU OF THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES. (PCR 611-2024 dated 01 July 2024)**

Acting on the above-stated proposed resolution, the matter was deliberated during the 97th Regular Session held on 01 July 2024. The Committee Chair on Housing, Land Utilization, and Urban Development, Hon. Alde Joselito F. Pagulayan reports the following.

FINDINGS:

On 27 June 2024, the Sangguniang Panlungsod received a letter from the City Administrator Office. The letter requested that the City Council authorize the City Mayor, Hon. Strike B. Revilla, to file a Petition for Mandamus through the Office of the City Legal Services on behalf of the City Government of Bacoor.

Based on the documents submitted, the petition aims to compel the Hon. Executive Secretary, former Chief Justice Lucas P. Bersamin, in his role as Chairperson of the Oversight Committee on Devolution (OCD) to officially recognize the 2022 Land Area Masterlist issued by the Land Management Bureau (LMB) of the Department of Environment and Natural Resources (DENR).

The draft petition states that the Department of Budget and Management (DBM) has been using an outdated land area figure of 2,198 hectares to compute the City's National Tax Allocation (NTA). However, the 2022 LMB Masterlist certifies Bacoor's land area as 3,909.7 hectares. Because of this difference, Bacoor is receiving less than its fair share of national government funds.

It is further claimed that the Oversight Committee's validation of the updated Masterlist is necessary to correct the situation. The petition argues that there is no other clear or effective legal remedy, making a *Petition for Mandamus* under Rule 65, Section 3 of the Rules of Court the appropriate course of action.





RECOMMENDATION:

After due consideration, the Committee recommends the **APPROVAL** of the proposed resolution. This will allow the City Government to take legal action to protect its financial interests and to ensure its rightful share in the National Tax Allocation is accurately computed and received.

WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this 01st day of July 2024 at the City of Bacoor, Cavite.

COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT


COUN. ALDE JOSELITO F. PAGULAYAN
Chairman


COUN. ADRIETO G. GAWARAN
Vice Chairman


COUN. SIMPLICIO G. DOMINGUEZ
Member


COUN. ALEJANDRO F. GUTIERREZ
Member





COMMITTEE ON HOUSING, LAND UTILIZATION
AND URBAN DEVELOPMENT

Office of the Sangguniang Panlungsod
Received by: 9.1.2024
Date: 9.1.2024
Time: 9.1.2024

EXCERPT FROM THE MINUTES OF THE 97TH REGULAR SESSION
NO. HLUUD 120 S-2024

Subject: **A RESOLUTION AUTHORIZING THE CITY MAYOR AS REPRESENTATIVE BY THE OFFICE OF THE CITY LEGAL SERVICES TO FILE AND INSTITUTE PETITION FOR MANDAMUS FOR AND ON BEHALF OF THE CITY OF BACOR AGAINST THE LAND MANAGEMENT BUREAU OF THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES. (PCR 611-2024 dated 01 July 2024)**

The Acting Presiding Officer, Hon. Reynaldo D. Palabrica presided over the 97th Regular Session of the 5th Sangguniang Panlungsod held on 01 July 2024.

Hon. Alde Joselito F. Pagulayan moved for the suspension of the Internal Rules. The motion was duly approved by the rest of the City Council through a show of hands.


Subsequently, Hon. Pagulayan, Chairperson of the Committee on Housing, Land Utilization, and Urban Development, moved for the approval of the proposed resolution as stated in the subject. He emphasized that the measure would enable the City Government to take appropriate legal action to protect its financial interests and to ensure that its rightful share in the National Tax Allocation is accurately computed and received.

The Committee Members present unanimously seconded the motion, and the Acting Chair declared it **APPROVED**.

Prepared By:


PETER ADRIAN F. BORJA
Local Legislative Staff I

Attested By:


COUN. ALDE JOSELITO F. PAGULAYAN
Chairman
Committee on Housing, Land
Utilization and Urban Development





Republic of the Philippines
Province of Cavite
CITY OF BACOR
CITY ADMINISTRATOR'S OFFICE



TO : HON. CATHERINE SARINO-EVARISTO
Acting City Vice Mayor

THRU : ATTY. KHALID ATEGA JR.
Sangguniang Panlungsod Secretary

SUBJECT : REQUEST TO ISSUE A RESOLUTION AUTHORIZING THE CITY MAYOR
AS REPRESENTED BY THE OFFICE OF THE CITY LEGAL SERVICES TO
FILE AND INSTITUTE A PETITION FOR MANDAMUS FOR AND IN
BEHALF OF THE CITY OF BACOR

DATE : 27 JUNE 2024

OFFICE OF THE
SANGGUNIANG PANLUNGSOD
RECEIVED
BY: ARIEL
DATE: 6-27-24 TIME: 4:21
BACOR CITY, CAVITE

Dear Hon. Catherine Sarino-Evaristo,

Greetings,

The City of Bacoor is preparing to file a Petition for Mandamus against the Oversight Committee on Devolution (OCD) in order to compel the latter to validate the 2022 Masterlist of Land Area Certified by the Land Management Bureau (LMB) of the Department of Environment and Natural Resources (DENR).

In view of the foregoing, the undersigned would like to most respectfully request your good office to issue a Resolution Authorizing Hon. Strike B. Revilla as represented by the Office of the City Legal Services of Bacoor to file and institute a Petition for Mandamus for and in behalf of the City of Bacoor. Please see attached documents for your reference.

Your utmost consideration of our request is greatly appreciated.

Thank you.

Sincerely,

ATTY. AIMEE TORREFRANCA-NERI
City Administrator



Address: Bacoor Government Center, Bacoor Blvd.,
Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: 434-1111
Website: www.bacoor.gov.ph



Republic of the Philippines
National Capital Judicial Region
REGIONAL TRIAL COURT
Branch _____, Bacoor City

CITY OF BACOOR

Petitioner,

-versus-

SCA CASE NO. _____
FOR: MANDAMUS

HON. LUCAS P. BERSAMIN,
Executive Secretary and
Chairperson of the
OVERSIGHT COMMITTEE
ON DEVOLUTION

Respondent.

x-----x

PETITION FOR MANDAMUS

PETITIONER, by and through counsel, and unto this Honorable Court, most respectfully states:

PREFATORY STATEMENT

Section 6, Article X of the 1987 Constitution commands the allocation of a Local Government Unit's (LGU) *just share* in the national taxes.¹ In several cases², the Supreme Court has already been decided, affirming the fiscal and local autonomy of LGUs.

Just share in the context of LGU shares viz-viz the national taxes, which have already been decided not to be limited to internal revenue taxes but should include national taxes. However, *just share* also refers to the literal meaning of an LGU, such as the City of Bacoor, in receiving its rightful share based on the formula provided in the Constitution and the Local Government Code.

¹ *Mandanas vs. Executive Secretary*, GR No. 199802, 10 April 2019.
² *Ibid. Pimentel, Jr. v. Aguirre*, G.R. No. 132988, July 19, 2000.

In this case, the City of Bacoor has a total land area of 3,909.7 hectares. This is based on the 02 August 2023 Certification issued by the Land Management Bureau (LMB). Yet, **the City of Bacoor is being deprived of its just share in the national taxes because its total land area used by the Department of Budget and Management in determining the City's share in the National Tax Allocation (NTA) has not yet been updated to reflect the 3,909.7 hectares land area of the City of Bacoor.** From 2001 up to the present, the total land area of the City of Bacoor being used in computing its share in the NTA is 2,198 hectares.

The only way to correct the land areas used in computing an LGU's share in the NTA is through the directive of the Oversight Committee on Devolution (OCD), which has not yet convened to correct the irreparable damage and losses caused to LGUs such as the City of Bacoor because of the incorrect land areas. **To date, the basis for computation of just a share of LGUs was based on a 2001 Masterlist of Land Areas certified by the LMB until such time that the OCD can come up with an updated and validated Masterlist of Land Areas.**

For twenty-two years, the OCD has continually failed to perform its mandate under Section 533 of the Local Government Code (LGC) in relation to Rule XXXVIII of its implementing rules and regulations and OCD Resolution No. 1 series of 2005. Under the LGC, the OCD is mandated to convene a Technical Working Group and approve a master list of land areas of the LGUs that will be the basis of the computation of the Internal Revenue Allotment (IRA) of each LGU. Thus, for twenty-two years, **the City of Bacoor has been deprived of its rightful share in the Revenue Allotment to the detriment of its residents.**

Based on the LMB Certification dated 02 August 2023, the City of Bacoor has a total of an uncontested land area of 3,909.7 hectares which shall be the basis of 25% of the 40% of its share in the national taxes. However, only 2,198 hectares were used based on the 2001 Masterlist of Land Area because the OCD has yet to update the same or is 1,711.7 hectares short. This deficiency in the land area has deprived the City of Bacoor of its rightful and just share in the IRA.

I NATURE OF THE PETITION

1. This is a *Petition for Mandamus* under Rule 65 of the Rules of Court to compel the OCD to validate the 2022 Masterlist of Land Area certified by the LMB of the Department of Environment and Natural Resources (DENR). Based on the 2022 Masterlist of Land Area, the petitioner has an uncontested land area of 3,909.7 hectares, as displayed by the Certification dated August 2, 2023, issued by the LMB.

II THE PARTIES

2. Petitioner, CITY OF BACOR, is a duly organized and existing component city in the Province of Cavite, represented herein by its Mayor, Hon. Strike B. Revilla, with office address at the Bacor City Hall, Molino Boulevard, Bacor City, Cavite.

3. Respondent, **EXECUTIVE SECRETARY LUCAS P. BERSAMIN**, is the Chairperson of the Oversight Committee on Devolution, with an office at Malacanang Compound, San Miguel, Manila.

III STATEMENT OF FACTS AND THE CASE

4. The petitioner obtained a Certification dated 25 August 2021 from the LMB of the DENR stating that it has an uncontested land area of 3,909.7 hectares. The Certification also stated that the petitioner's land area is subject to the validation of the technical working group created under the OCD Resolution No. 1 series of 2005. A copy of the certification is attached herein as **Annex "A"**.

5. In a letter dated 10 July 2023, the petitioner requested another certification from the LMB without the qualification that its land area is subject to the validation of the OCD. The new certification would be submitted to the Department of Budget and Management (DBM) to compute the petitioner's NTA for 2024 using the uncontested land area of 3,909.7 hectares. A copy of the said certification is attached herein as **Annex "B"**.

6. In response, the LMB, in its Letter dated 2 August 2023, issued another Certification dated 2 August 2023 stating that the petitioner has an uncontested land area of 3,909.7 hectares based on the 2022 Masterlist of Land Area but still with the qualification that the same is subject to the validation of the OCD. According to the LMB, it cannot remove the qualification "subject to validation by the TWG" because the OCD Resolution mandates that the Masterlist of Land Area certified by the LMB shall be validated by the technical working group composed of the Department of Interior and Local Government (DILG), National Mapping and Resource Information Authority, and representatives from the League of Provinces, League of Cities, and League of Municipalities. A copy of the letter dated 2 August 2023 is attached herein as Annex "C."

7. In its Letter dated 14 August 2023, the petitioner requested the DBM to use the Certification dated 2 August 2023 issued by the LMB, stating that it has an uncontested land area of 3,909.7 hectares in computing its NTA for 2024. A copy of the letter dated 14 August 2023 is attached herein as Annex "D".

8. In its Letter dated September 3, 2023, the DBM informed the petitioner that pursuant to the OCD Resolution, **it will continue using the 2001 Masterlist of Land Area certified by the LMB until such time that the OCD can come up with an updated and validated Masterlist of Land Area.** The DBM also informed the petitioner that for FY 2024, the land area used in computing the petitioner's share in the NTA is 2,198 hectares based on the 2001 Masterlist of Land Area certified by the LMB. The DBM further informed the petitioner that it coordinated with the DILG and the Office of the Executive Secretary to convene the OCD to resolve the issues and validate and approve the latest Masterlist of Land Area certified by the LMB.

9. As confirmed by the DBM in its Letter dated 03 September 2023, the DBM will use the 2001 Masterlist of Land Area of 2,198 hectares instead of the 2022 Masterlist of Land Area of 3,909.7 hectares in computing the petitioner's share in the NTA for 2024 in the absence of validation from the OCD. A copy of the DBM letter dated 3 September 2023 is attached herein as Annex "E".

10. Thus, petitioner is deprived of its rightful and just share in the IRA based on the unaccounted 1,711.7 hectares of land area, which accounts for 25% of its share in the NTA based on the formula for allocation of the share of local government units (LGUs) under

Section 285 of Republic Act No. 7160 or the Local Government Code of 1991.

11. This translates to a significant diminution in the share of petitioners in the NTA, which could have been used for its socio-economic development and provision of basic services as mandated by the Local Government Code.

12. Hence, this *Petition for Mandamus*.

IV

GROUND FOR THE ALLOWANCE OF THE PETITION

THE FAILURE OF THE OVERSIGHT COMMITTEE ON DEVOLUTION TO VALIDATE THE 2022 MASTERLIST OF LAND AREA CERTIFIED BY THE LAND MANAGEMENT BUREAU UNLAWFULLY DEPRIVES THE PETITIONER OF ITS RIGHT TO A JUST SHARE IN THE NATIONAL TAX ALLOTMENT.

V

DISCUSSION

13. Mandamus is a command issued from a court of law of competent jurisdiction in the name of the state or the sovereign, directed to some inferior court, tribunal, or board, or to some corporation or person requiring the performance of a particular duty therein specified, which duty results from the official station of the party to whom the writ is directed or from the operation of law.³ Section 3, Rule 65 of the Rules of Court provides that a mandamus petition may be resorted to when any tribunal, corporation, board, officer, or person unlawfully neglects the performance of an act that the law specifically enjoins as a duty resulting from an office, trust, or station, thus:

Section 3. *Petition for mandamus*. — When any tribunal, corporation, board, officer, or person unlawfully neglects the performance of an act that the law specifically enjoins as a duty resulting from an office, trust, or station or unlawfully excludes another from the use

³ *Star Special Watchman and Detective Agency, Inc. v. Puerto Princesa City*, G.R. No. 181792, April 21, 2014.

and enjoyment of a right or office to which such other is entitled, and there is no other plain, speedy and adequate remedy in the ordinary course of law, the person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered commanding the respondent, immediately or at some other time to be specified by the court, to do the act required to be done to protect the rights of the petitioner, and to pay the damages sustained by the petitioner by reason of the wrongful acts of the respondent. (EMPHASIS AND UNDERSCORING SUPPLIED)

14. The requisites for the issuance of a writ of mandamus as provided under Section 3, Rule 65 of the Rules of Court and laid down in the case of *Philippine Statistical Authority v. Ferolino*⁴ are as follows:

Accordingly, before a writ of mandamus may be issued, the following requisites must concur: (1) petitioner must show a clear legal right to the act demanded; (2) respondent must have the duty to perform the act because the same is mandated by law; (3) respondent unlawfully neglects the performance of the duty enjoined by law or unlawfully excludes another from the use and enjoyment of a right or office to which such other is entitled; (4) the act to be performed is ministerial, not discretionary; and (5) there is no other plain, speedy, and adequate remedy in the ordinary course of law.

15. As will be discussed below, mandamus is proper in the present case.

16. ***First***, the petitioner is entitled to a just share and automatic release of its NTA, a clear and demandable right enshrined in the 1987 Constitution and under Republic Act No. 7160 or the Local Government Code of 1991, *viz*:

⁴ G.R. No. 238021, June 14, 2021.

Section 1, Article VI of the 1987 Constitution provides that local government units shall have a just share in the national taxes, thus:

Section 6. Local government units shall have a just share, as determined by law, in the national taxes, which shall be automatically released to them.

17. Meanwhile, the Local Government Code of 1991 declares that one of the operative principles of decentralization is to ensure the right of LGUs to a just share in national taxes and an equitable share in the proceeds of the utilization and development of the national wealth within their respective areas. The Local Government Code of 1991 further provides the automatic release to the LGUs of their share in the national taxes, thus:

Section 18. *Power to Generate and Apply Resources.* - Local government units shall have the power and authority to establish an organization that shall be responsible for the efficient and effective implementation of their development plans, program objectives and priorities; to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them; to have a just share in national taxes which shall be automatically and directly released to them without need of any further action; to have an equitable share in the proceeds from the utilization and development of the national wealth and resources within their respective territorial jurisdictions including sharing the same with the inhabitants by way of direct benefits; to acquire, develop, lease, encumber, alienate, or otherwise dispose of real or personal property held by them in their proprietary capacity and to apply their resources and assets for productive, developmental, or welfare purposes, in the exercise or furtherance of their governmental or proprietary powers and functions and thereby ensure their

development into self-reliant communities and active participants in the attainment of national goals.

xxx

Section 286. Automatic Release of Shares. -

(a) The share of each local government unit shall be released, without need of any further action, directly to the provincial, city, municipal, or barangay treasurer, as the case may be, on a quarterly basis within five (5) days after the end of each quarter, and which shall not be subject to any lien or holdback that may be imposed by the national government for whatever purpose.

(b) Nothing in this Chapter shall be understood to diminish the share of local government units under existing laws.

18. Second, as mentioned above, Section 286 of the Local Government Code of 1991 mandates the automatic release to the LGUs of its just share in the national taxes. Further, the Local Government Code of 1991 provides that the share of LGU shall be allocated to them based on the following formula:

"Section 285. Allocation to Local Government Units. - The share of local government units in the internal revenue allotment shall be collected in the following manner:

- (a) Provinces - Twenty-three percent (23%);
- (b) Cities - Twenty-three percent (23%);
- (c) Municipalities - Thirty-four percent (34%);
- and
- (d) Barangays - Twenty percent (20%)

Provided, however, That the share of each province, city, and municipality shall be determined on the basis of the following formula:

- (a) Population - Fifty percent (50%);
- (b) Land Area - Twenty-five percent (25%); and
- (c) Equal sharing - Twenty-five percent (25%)”

19. In addition to the said formula, Republic Act No. 11975 or the General Appropriations Act for Fiscal Year 2024 provides that the following shall be taken into consideration in allocating the share of LGUs in the national taxes:

“Sec. 95. National Tax Allotment of Local Government Units. The national tax allotment, which is automatically appropriated in accordance with Section 4 of R.A. No. 9358, shall be apportioned among LGUs, including those created, approved, and ratified in FY 2023 in accordance with the allocation formula prescribed under Section 285 of R.A. No. 7160, as amended by R.A. No. 11683, taking into consideration the following:

(a) The land area shall be based on the FY 2001 Land Management Bureau (LMB) certified Masterlist of Land Area unless the latest LMB certified Masterlist of Land Area has been validated by the DILG, NAMRIA, and representatives of the Leagues of Provinces, Cities, and Municipalities, and endorsed by the Secretary of DENR and the Chief Minister of the BARMM to DBM on or before December 31, 2023; and

(b) The population shall be based on the FY 2020 Census of Population by Province, City, Municipality, and Barangay, as approved under Presidential Proclamation No. 1179 dated July 6, 2021.”

20. The foregoing provision stemmed from the OCD Resolution, which mandates the OCD to validate the Masterlist of Land Area certified by the LMB as confirmed by the DBM in its Letter to the petitioner dated September 4, 2023. Clearly, the OCD has the duty to validate the Masterlist of Land Area certified by the LMB as mandated by law and said OCD Resolution.

21. **Third**, the OCD's failure to validate the 2022 Masterlist of Land Area certified by the LMB unlawfully deprives the **petitioner of the enjoyment of its right to a just share in the NTA.**

22. As mentioned earlier, pursuant to Section 285 of the Local Government Code, the NTA shares of each province, city, and municipality shall be computed based on the following formula: Population - 50%; Land Area- 25%; and Equal Sharing - 25%.

23. Currently, the land area used to compute the petitioner's share in the NTA is 2,198 hectares. However, based on the Certification issued by the LMB dated 2 August 2023, the **petitioner has an uncontested land area of 3,909.7.** Thus, there is a **diminution of the petitioner's share in the NTA because the land area that the DBM uses to compute its share is based on inaccurate data. It bears emphasis that the land area accounts for 25% of the total share of the petitioner in the NTA, and the discrepancy or difference of 1,711.7 hectares means that almost 1/3 of the petitioner's land area is not accounted for in the computation of its share in the NTA, which is significant in terms of the actual amount of the NTA that petitioner should have been receiving using the correct land area. (EMPHASIS AND UNDERSCORING SUPPLIED)**

24. **Fourth**, the petitioner seeks the performance of a ministerial act. A purely ministerial act or duty, in contradistinction to a discretionary act, is one which an officer or tribunal performs in a given state of facts, in a prescribed manner, in obedience to the mandate of legal authority, without regard to or the exercise of his own judgment, upon the propriety or impropriety of the act done.⁵ If the law imposes a duty upon a public officer and gives him the right to decide how or when the duty shall be performed, such duty is discretionary and not ministerial.

25. The share of the LGUs in the NTA is determined based on the formula prescribed under Section 258 of the Local Government Code. The 25% share of the LGUs in the NTA based on land area is computed based on the Masterlist of Land Area certified by the LMB. However, before the DBM can use it, the OCD should validate the said Masterlist first.

26. Thus, the validation of the Masterlist of Land Area is not a matter of discretion on the part of the OCD because, in the absence of

⁵ *Office of the Deputy Ombudsman for Mindanao v. Llauder*, G.R. No. 219062, January 29, 2020.

said validation, the DBM has no other option but to use the previously approved Masterlist. The DBM has no power and authority to revise the land areas of the LGUs. Consequently, the LGUs, including the petitioner, will be denied their just share in the NTA in violation of the 1987 Constitution and the Local Government Code if the DBM fails to compute the NTA.

27. Moreover, Section 533 (b) of the Local Government Code, in relation to the Rule XXXVIII of the Implementing Rules and Regulations of the Local Government Code, provides that the Oversight Committee on Devolution (OCD) is mandated to issue rules to effect transfer and appropriation to effect such transfer. It shall likewise need to undergo mandatory review every five (5) years. To date, the Masterlist used in determining the land area share of LGUs remains to be the 2001 masterlist of after 22 years. **This deprives not only the City of Bacoor but all other LGUs of their rightful share in the Interval Revenue Allotment and violates the principle of automatic release, viz:**

“Section 533 (b) of R.A. 7160

(b) The Committee shall be composed of the following:

(1) The Executive Secretary, who shall be the Chairman;

(2) Three (3) members of the Senate to be appointed by the President of the Senate, including the Chairman of the Committee on Local Government;

(3) Three (3) members of the House of Representatives to be appointed by the Speaker, including the Chairman of the Committee on Local Government;

(4) The Cabinet represented by the following:

(i) Secretary of the Interior and Local Government;

(ii) Secretary of Finance;

(iii) Secretary of Budget and Management; and

(5) One (1) representative from each of the following:

(i) The League of Provinces;

(ii) The League of Cities;

- (iii) The League of Municipalities; and
- (iv) The Liga ng mga Barangay.

(c) The Committee shall submit its report and recommendation to the President within two (2) months after its organization. If the President fails to act within thirty (30) days from receipt thereof, the recommendation of the Oversight Committee shall be deemed approved. Thereafter, the Committee shall supervise the transfer of such powers and functions mandated under this Code to the local government units, together with the corresponding personnel, properties, assets, and liabilities of the offices or agencies concerned, with the least possible disruptions to existing programs and projects. The Committee shall likewise recommend the corresponding appropriations necessary to effect the said transfer. (EMPHASIS AND UNDERSCORING SUPPLIED)

(xxxx)

RULEXXXVIII

Monitoring System for the Implementation of the Local Government Code of 1991

ARTICLE 464. Mandate. — Pursuant to the Code, the Oversight Committee shall supervise the transfer of such powers and functions mandated under the Code to the LGUs, together with the corresponding personnel, properties, assets, and liabilities of the offices or agencies concerned, with the least possible disruptions to existing programs and projects. The Committee shall likewise recommend the corresponding appropriations necessary to effect the said transfer. (EMPHASIS AND UNDERSCORING SUPPLIED)

The Code likewise provides that Congress shall conduct a mandatory review

of the Code at least once every five (5) years and as often as it may deem necessary, with the primary objective of providing a more responsive and accountable local government structure."

28. Fifth, *no other plain, speedy, and adequate remedy exists in the court of law.*

29. The LMB issued the petitioner a Certification dated August 25, 2021, stating that it has an uncontested area of 3,909.7 hectares. However, the certification requires that the petitioner's land area is subject to validation by the OCD pursuant to the OCD Resolution.

30. Petitioner then requested for a new certification without the said qualification for submission to the DBM for the computation of its share in the NTA for 2024. However, the LMB, again, issued another Certification dated August 2, 2023, without removing the said qualification.

31. In its Letter dated August 14, 2023, the petitioner also requested the DBM to reconsider the computation of its share in the NTA for 2024 because the land area used in the computation is only 2,198 hectares based on the 2001 Masterlist of Land Area. The DBM's use of the land area is incorrect, as evinced by the Certification dated August 2, 2023, issued by the LMB, stating that the petitioner has an uncontested land area of 3,909.7 hectares.

32. Given that the petitioner has demonstrated that it has been deprived of its just share in the NTA by using the incorrect land area from the 2001 Masterlist of Land Area and that it has requested from the LMB and the DBM to compute its share in the NTA using the uncontested land area of 3,909.7 hectares from the 2022 Masterlist of Land Area to no avail, there is no other plain, speedy, and adequate remedy available to petitioner except the remedy of mandamus.

33. Clearly, there is an urgent need to warrant the petition for *mandamus* and the issuance of the writ of *mandamus* and mandatory injunction.

34. In compliance with Rule 7, Section 6 of the 2019 Rules of Civil Procedure, the following are the names of the witnesses who will be presented to prove the claim in this Petition for Mandamus, a summary of their intended testimonies, and the documentary and object evidence in support of the allegations contained in the pleadings in this case.

| Witness | Summary of Testimony |
|---|--|
| City Administrator | Witness will testify on the fact that the City of Bacoor have been in communication with the LMB regarding the proper land area of the City, and DBM relative to the correct land area to be used in determining the City's correct share in the IRA. |
| City Budget Officer/City Accountant | Witness will testify regarding the actual fund/share/budget that the City has received from the DBM in connection to its share in the IRA. |
| Certification dated 25 August 2021 from the LMB of the DENR | To prove that the City of Bacoor has an uncontested area of 3,909.70 Has, as certified by the LMB since 2019. To prove that this uncontested area, as certified by the LMB, will be recommended for use of the DBM for National Tax Allotment purposes. |
| Certification dated 02 August 2023 from the LMB of the DENR | |
| Letter from LMB dated 02 August 2023 | |
| Letter dated 14 August 2023, Bacoor to DBM | |
| DBM Letter dated 03 September 2023 | To prove that the City of Bacoor requested the DBM to use the Certification dated 2 August 2023 issued by the LMB, stating that it has an uncontested land area of 3,909.7 hectares in computing its NTA. |
| | To prove that despite knowledge of dispute/variance in the land area of City of Bacoor, DBM chose to use the 2001 Masterlist in computing the city's share in the IRA. |

VI
PRAYER

WHEREFORE, premises considered, it is most respectfully prayed that the Honorable Court give due course to the *Petition* and issue a writ of *mandamus* to mandate and compel the Oversight Committee on Devolution to validate the 2022 Masterlist of Land Area certified by the Land Management Bureau and use it in the computation of petitioner's share in the National Tax Allotment for 2024.

Other reliefs and remedies deemed just and equitable are likewise prayed for.

City of Bacoar for _____.