

**[ ADMINISTRATIVE ORDER NO. 270, February 21, 1992 ]**

**PRESCRIBING THE IMPLEMENTING RULES AND REGULATIONS  
OF THE LOCAL GOVERNMENT CODE OF 1991**

WHEREAS, Section 25, Article II of the Constitution mandates that the State shall ensure the autonomy of local governments;

WHEREAS, pursuant to this declared policy, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, affirms, among others, that the territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals;

WHEREAS, Section 533 of the Local Government Code of 1991 requires the President to convene an Oversight Committee for the purpose of formulating and issuing the appropriate rules and regulations necessary for the efficient and effective implementation of all the provisions of the said Code; and

WHEREAS, the Oversight Committee, after due deliberations and consultations with all the concerned sectors of society and consideration of the operative principles of local autonomy as provided in the Local Government Code of 1991, has completed the formulation of the implementing rules and regulations;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The attached "Rules and Regulations Implementing the Local Government Code of 1991," which shall form an integral part of this Administrative Order, are hereby approved and adopted for the efficient and effective implementation of the said Code.

SEC. 2. This Administrative Order shall take effect upon its publication in a newspaper of general circulation.

DONE in the City of Manila, this 21st day of February, in the year of Our Lord, nineteen hundred and ninety-two.

(Sgd.) **CORAZON C. AQUINO**  
President of the Philippines

By the President:  
(Sgd.) **FRANKLIN M. DRILON**  
Executive Secretary