



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**LOCAL BUDGET MEMORANDUM**

No. 73  
Date: March 8, 2016

**TO :** Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Development and Planning Officers, Local Accountants, and All Others Concerned

**SUBJECT :** Guidelines on the Release of the Remaining Shares of Cities and Municipalities from the Prior Years' Collections of Excise Taxes from Locally Manufactured Virginia-Type Cigarettes under Republic Act (RA) No. 7171 and Burley and Native Tobacco under RA No. 8240, as Amended by RA No. 10351, Chargeable Against the FYs 2010-2013 General Appropriations Acts (GAAs)

**1.0 BACKGROUND**

The previous guidelines on the release and utilization of the shares of LGUs from tobacco excise taxes provide the following allocation formula: (i) for excise taxes from locally manufactured Virginia-type cigarettes under RA No. 7171 - 30% to the provinces; 40% to the cities and municipalities; and 30% to the cities and municipalities in the congressional districts of a beneficiary province; and (ii) for excise taxes from Burley and Native tobacco under RA No. 8240 - 10% to the provinces; 10% to the cities and municipalities; and 80% to the legislative district.

Further, legislative consultation was required prior to the release of the congressional district shares in the subject excise taxes.

However, in view of the Supreme Court (SC) pronouncement in Greco Antonious Beda B. Belgica, et al. vs. Honorable Paquito N. Ochoa, Jr., et al. (G.R. Nos. 208566, 208493 and 209251, November 19, 2013) against any form of post-enactment intervention by legislators in the implementation of the budget, except in the exercise of their oversight function, the said process where legislators identify the programs and projects to be implemented prior to the release of the congressional district shares shall no longer be allowed having been declared by the SC as unconstitutional.

Accordingly, these guidelines are being issued to cover the release and utilization of the remaining shares of cities and municipalities from the prior years' collections of excise taxes from locally manufactured Virginia-type cigarettes under RA No. 7171 and Burley and Native Tobacco under RA No. 8240, as amended by RA No. 10351, chargeable against the FYs 2010-2013 GAA, RA Nos. 9970, 10147, 10155 and 10352, respectively, consistent with the aforesaid SC decision.

## **2.0 PURPOSES**

- 2.1 To prescribe the guidelines on the release and utilization of the subject remaining shares of cities and municipalities from tobacco excise taxes and emphasize the concomitant posting and reporting requirements to enhance transparency and accountability; and
- 2.2 To inform the beneficiary cities and municipalities of their respective shares.

## **3.0 GENERAL GUIDELINES**

- 3.1 The individual shares of the beneficiary cities and municipalities are computed based on the volume of production and trade acceptances of tobacco-producing LGUs per relevant certifications provided by the National Tobacco Administration (NTA), as shown in the following attachments:
  - 3.1.1 Annex A – Remaining Shares of Cities and Municipalities from the CYs 2008, 2009 and 2011 Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

The shares of the cities and municipalities were computed based on the volume of production and trade acceptances as certified by the NTA in accordance with RA No. 7171.
  - 3.1.2 Annex B – Remaining Shares of Cities and Municipalities Within a Beneficiary Province from the CYs 2008, 2009 and 2010 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351

The individual LGU shares were allocated based on their respective volume of production and trade acceptances as certified by the NTA in accordance with RA No. 8240, as amended by RA No. 10351.
- 3.2 Consistent with the amounts of their individual shares, the beneficiary cities and municipalities shall submit to the DBM Regional Office (RO) concerned a list of programs and projects to be implemented, supported by the following: (i) approved sanggunian ordinance or resolution; (ii) mechanism and period of implementation; and (iii) projected and estimated number of beneficiaries.
- 3.3 The recipient LGUs shall ensure that the programs and projects to be implemented are included in the approved Annual Investment Program.
- 3.4 In case a program/project is to be undertaken by a cooperative, the recipient LGU shall ensure that an authenticated or a certified true copy of the Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of the program/project.
- 3.5 The Authorities to Debit Account and Notices of Authority to Debit Account Issued shall be released upon receipt of the LGUs' submission of the list of programs and projects together with the necessary supporting documents per Item 3.2 hereof, subject to cash programming, budgeting, accounting and auditing rules and regulations, and other applicable laws, rules and regulations.

#### **4.0 USES OF THE FUND**

##### **4.1 Shares of Provinces, Cities and Municipalities from the Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171**

The fund shall be utilized to advance the self-reliance of the tobacco farmers through:

- 4.1.1 Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and, as a whole, increase farmers' income;
- 4.1.2 Livelihood projects particularly the development of alternative farming system to enhance farmers' income;
- 4.1.3 Agro-industrial projects that will enable tobacco farmers in the Virginia tobacco-producing provinces to be involved in the management and subsequent ownership of these projects such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization; and
- 4.1.4 Infrastructure projects, such as farm-to-market roads.

##### **4.2 Shares of Cities and Municipalities from the Collection of Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as amended by RA No. 10351**

The fund shall be exclusively utilized for programs in pursuit of the following objectives:

- 4.2.1 Programs that will provide inputs, training, and other support for tobacco farmers who shift to production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock, and fisheries;
- 4.2.2 Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;
- 4.2.3 Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;
- 4.2.4 Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;
- 4.2.5 Infrastructure projects such as farm-to-market roads, schools, hospitals, and rural health facilities; and
- 4.2.6 Agro-industrial projects that will enable tobacco farmers to be involved in the management and subsequent ownership of projects, such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization.

## **5.0 POSTING/REPORTING REQUIREMENTS**

- 5.1 The recipient LGU shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex C), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, the website established by the DBM for the purpose, and in at least three (3) conspicuous public places in the locality for transparency and accountability, consistent with the Full Disclosure Policy of the Department of the Interior and Local Government.
- 5.2 Likewise, the recipient LGU shall comply with the posting requirements prescribed under RA No. 9184 (The Government Procurement Reform Act).

## **6.0 RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the implementation of programs and projects and proper utilization and disbursement of the LGU shares shall rest upon the local chief executive and other local officials concerned. It is also the responsibility of the said local officials to ensure that the LGU shares are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184.

## **7.0 EFFECTIVITY**

This Memorandum shall take effect immediately.

  
**FLORENCIO B. ABAD**  
Secretary



**Remaining Shares of Cities and Municipalities from Prior Years' Collections of Excise Taxes from Locally Manufactured Virginia-Type Cigarettes Charged Against the FYs 2010, 2011 and 2013 GAAs, RA Nos. 9970, 10147 and 10352, Respectively**

<b>LGUs</b>	<b>FY 2008 Share Charged Against the FY 2010 GAA</b>	<b>FY 2009 Share Charged Against the FY 2011 GAA</b>	<b>FY 2011 Share Charged Against the FY 2013 GAA</b>	<b>Total Share</b>
<b>Province of Abra</b>				
<b>Municipalities</b>				
1. Bangud		2,222,501.00	2,222,501.00	
2. Danglas		424,277.00	424,277.00	
3. Dolores		294,612.00	294,612.00	
4. Luba		2,755,861.00	2,755,861.00	
5. Penarubbia		3,171,485.00	3,171,485.00	
6. Pidigan		5,195,688.00	5,195,688.00	
7. Pilar		23,151,568.00	23,151,568.00	
8. San Isidro		8,940,614.00	8,940,614.00	
9. San Juan		467,506.00	467,506.00	
10. San Quintin		2,416,453.00	2,416,453.00	
11. Tayum		4,584,642.00	4,584,642.00	
12. Tubo		37,911.00	37,911.00	
13. Villavicencioa		12,894,645.00	12,894,645.00	
<b>TOTAL, ABRA</b>	<b>-</b>	<b>66,557,763.00</b>	<b>66,557,763.00</b>	
<b>Province of Ilocos Norte</b>				
<b>Municipalities</b>				
1. Piddig	2,482,860.00	5,432,827.00	4,324,404.00	12,240,091.00
2. Sarrat	2,295,152.00	4,889,529.00	3,860,129.00	11,044,810.00
3. Vintar	567,580.00	2,861,954.00	2,936,656.00	6,366,190.00
<b>TOTAL, ILOCOS NORTE</b>	<b>5,345,592.00</b>	<b>13,184,310.00</b>	<b>11,121,189.00</b>	<b>29,651,091.00</b>
<b>Province of Ilocos Sur</b>				
<b>Municipalities</b>				
1. Cabugao		32,935,538.00	32,935,538.00	
2. Magsingal		12,920,023.00	12,920,023.00	
3. San Juan		26,687,803.00	26,687,803.00	
4. Sto. Domingo		1,160,795.00	1,160,795.00	
5. Sinait		10,581,779.00	10,581,779.00	
6. Banayoyo	14,277.00		14,277.00	
7. Burgos	10,698.00		10,698.00	
8. Candon City	50,412.00		50,412.00	
9. G. del Pilar	5,315.00		5,315.00	
10. Galimuyod	7,126.00		7,126.00	
11. Lidlida	4,230.00		4,230.00	
12. Nagbukel	1,196.00		1,196.00	
13. Narvacan	27,553.00		27,553.00	
14. Quirino	1,834.00		1,834.00	
15. Salcedo	12,541.00		12,541.00	
16. San Emilio	12,602.00		12,602.00	
17. San Esteban	5,528.00		5,528.00	
18. Santiago	11,927.00		11,927.00	
19. Sigay	5,678.00		5,678.00	
20. Sta. Cruz	15,217.00		15,217.00	
21. Sta. Lucia	8,162.00		8,162.00	
22. Sta. Maria	13,934.00		13,934.00	
23. Tagudin	1,770.00		1,770.00	
<b>TOTAL, ILOCOS SUR</b>	<b>-</b>	<b>210,000.00</b>	<b>84,285,938.00</b>	<b>84,495,938.00</b>
<b>Province of La Union</b>				
<b>Municipalities</b>				
1. Bacnotan		3,987,675.00	3,987,675.00	
2. Balaoan		30,393,241.00	30,393,241.00	
3. Bangar		7,739,597.00	7,739,597.00	
4. Luna		242,303.00	242,303.00	
5. San Fernando City		1,505,368.00	1,505,368.00	
6. San Juan		7,134,946.00	7,134,946.00	
7. Santol		2,553,613.00	2,553,613.00	
8. Sudipen		4,853,756.00	4,853,756.00	
<b>TOTAL, LA UNION</b>	<b>-</b>	<b>58,410,499.00</b>	<b>58,410,499.00</b>	
<b>GRAND TOTAL</b>	<b>5,345,592.00</b>	<b>13,394,310.00</b>	<b>220,375,389.00</b>	<b>239,115,291.00</b>

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Annex B

**Remaining Shares of Cities and Municipalities from Prior Years' Collections of Excise Taxes from Burley and Native Tobacco Charged Against the FYs 2010, 2011 and 2012 GAAs, RA Nos. 9970, 10147 and 10155, Respectively**

LGUs	FY 2008 Share Charged Against FY 2010 GAA	FY 2009 Share Charged Against the FY 2011 GAA	FY 2010 Share Charged Against the FY 2012 GAA	Total Share
<b>Province of Abra</b>				
<b>Municipalities</b>				
Banguey			191,977.00	191,977.00
Dolores			145,008.00	145,008.00
Lagayan			-	-
Pilar			59,280.00	59,280.00
San Isidro			68,400.00	68,400.00
San Juan			-	-
<b>TOTAL, ABRA</b>	<b>-</b>	<b>-</b>	<b>464,665.00</b>	<b>464,665.00</b>
<b>Province of Ifugao</b>				
<b>Municipality</b>				
Alfonso Lista			89,412.00	89,412.00
<b>TOTAL, IFUGAO</b>	<b>-</b>	<b>-</b>	<b>89,412.00</b>	<b>89,412.00</b>
<b>Mt. Province</b>				
<b>Municipality</b>				
Paracelis			89,412.00	89,412.00
<b>TOTAL, MT. PROVINCE</b>	<b>-</b>	<b>-</b>	<b>89,412.00</b>	<b>89,412.00</b>
<b>Province of Ilocos Norte</b>				
<b>Municipalities</b>				
Bacarra	952,355.00			952,355.00
Burgos	184,681.00			184,681.00
Pasuquin	2,035,707.00			2,035,707.00
Piddig	193,085.00			193,085.00
Vintar	1,165,302.00			1,165,302.00
Badoc	284,097.00	1,268,763.00		1,552,860.00
Banna (Espirito)	671,636.00	1,961,542.00		2,633,178.00
Batac City	1,690,233.00	4,751,859.00		6,442,092.00
Currimao	111.00	55,998.00		56,109.00
Dingras	962,615.00	3,903,884.00		4,866,499.00
Marcos	66.00	575,983.00		576,049.00
Nueva Era	128,600.00	643,181.00		771,781.00
Paay	71,258.00			71,258.00
Pinili		1,052,361.00		1,052,361.00
San Nicolas	11,106.00	41,599.00		52,705.00
Solsona	551,560.00	1,744,356.00		2,295,916.00
<b>TOTAL, ILOCOS NORTE</b>	<b>-</b>	<b>8,902,412.00</b>	<b>15,999,526.00</b>	<b>24,901,938.00</b>
<b>Province of Ilocos Sur</b>				
<b>Municipalities</b>				
Cabugao		468,078.00		468,078.00
Magsingal		524,727.00		524,727.00
San Juan		1,529,110.00		1,529,110.00
Sinait		936,156.00		936,156.00
Sto Domingo		676,894.00		676,894.00
Quirino	45,063.00			45,063.00
Tagudin	742,162.00	108,683.00	351,283.00	1,202,128.00
<b>TOTAL, ILOCOS SUR</b>	<b>742,162.00</b>	<b>153,746.00</b>	<b>4,486,248.00</b>	<b>5,382,156.00</b>
<b>Province of La Union</b>				
<b>Municipalities</b>				
Bacnotan	265,365.00	862,795.00		1,128,160.00
Balacon	1,233,154.00	3,906,780.00		5,139,934.00
Luna	255,305.00	808,692.00		1,063,997.00
San Fernando City	58,796.00	186,512.00		245,308.00
San Juan	284,144.00	914,050.00		1,198,194.00
Santol	61,255.00	194,342.00		255,597.00
Sudipen	77,575.00	245,598.00		323,173.00
Naguilian	152,881.00	483,762.00		636,643.00
Pugo	43,280.00	47,040.00	148,850.00	239,170.00
<b>TOTAL, LA UNION</b>	<b>43,280.00</b>	<b>2,435,515.00</b>	<b>7,751,381.00</b>	<b>10,230,176.00</b>

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Annex B

**Remaining Shares of Cities and Municipalities from Prior Years' Collections of Excise Taxes from Burley and Native Tobacco Charged Against the FYs 2010, 2011 and 2012 GAAs, RA Nos. 9970, 10147 and 10155, Respectively**

LGUs	FY 2008 Share Charged Against FY 2010 GAA	FY 2009 Share Charged Against the FY 2011 GAA	FY 2010 Share Charged Against the FY 2012 GAA	Total Share
<b>Province of Pangasinan</b>				
<b>Municipalities</b>				
Burgos		19,719.00		19,719.00
Bayambang	194,761.00	882,141.00	251,501.00	1,328,403.00
Calasiao		20,040.00		20,040.00
Malasiqui	4,444,057.00	1,635,135.00	4,051,831.00	10,131,023.00
Mapandan	128,444.00	93,892.00	198,187.00	420,523.00
Sta. Barbara	3,560,923.00	1,079,946.00	7,088,386.00	11,729,255.00
Manaoag			4,516,040.00	4,516,040.00
Mangaldan			867,919.00	867,919.00
San Fabian			27,725,719.00	27,725,719.00
San Jacinto			14,578,177.00	14,578,177.00
Alcala			25,442,037.00	25,442,037.00
Bautista		644,198.00	505,808.00	1,150,006.00
Binalonan	58,366.00	41,032.00	80,470.00	179,868.00
Laoac		2,626,030.00	250,000.00	2,876,030.00
Sto. Tomas		274,913.00	9,897,749.00	10,172,662.00
Sison		5,966,012.00	8,738,625.00	14,704,637.00
Villasis			9,594,506.00	9,594,506.00
Asingan			555,958.00	555,958.00
Balungao			15,834,795.00	15,834,795.00
Natividad			75,994.00	75,994.00
Rosales			4,851,631.00	4,851,631.00
San Manuel			5,507,581.00	5,507,581.00
Sta. Maria			12,847,022.00	12,847,022.00
Umingan			323,975.00	323,975.00
<b>TOTAL, PANGASINAN</b>	<b>8,386,551.00</b>	<b>13,283,058.00</b>	<b>153,783,911.00</b>	<b>175,453,520.00</b>
<b>Province of Cagayan</b>				
<b>Municipalities</b>				
Alcala	12,848,448.00	2,203,853.00	13,250,671.00	28,302,972.00
Baggao	3,685,994.00	803,050.00	4,469,329.00	8,958,373.00
Gattaran			7,151,442.00	7,151,442.00
Gonzaga			918,108.00	918,108.00
Piat			2,160,874.00	2,160,874.00
Sto.Niño			3,079,228.00	3,079,228.00
Amulung	32,163,449.00	6,742,972.00	32,252,549.00	71,158,970.00
Iguig	190,689.00			190,689.00
Penablanca	975,162.00	251,455.00	1,044,147.00	2,270,764.00
Solana	6,275,344.00	1,774,745.00	7,272,394.00	15,322,483.00
Tuao			5,269,838.00	5,269,838.00
Tuguegarao City	2,893,188.00	3,561,401.00	14,068,510.00	20,523,099.00
<b>TOTAL, CAGAYAN</b>	<b>59,032,274.00</b>	<b>15,337,476.00</b>	<b>90,937,090.00</b>	<b>165,306,840.00</b>
<b>Province of Isabela</b>				
<b>Municipalities</b>				
San Pablo	244,232.00	119,232.00		363,464.00
Aurora	17,733,180.00	10,609,668.00	38,764,859.00	67,107,707.00
Burgos			6,788,888.00	6,788,888.00
Gamu	3,534,358.00	701,870.00	2,092,465.00	6,328,693.00
Ramon		15,963.00		15,963.00
<b>TOTAL, ISABELA</b>	<b>21,511,770.00</b>	<b>11,446,733.00</b>	<b>47,646,212.00</b>	<b>80,604,715.00</b>
<b>Province of Quirino</b>				
<b>Municipalities</b>				
Maddela		303,757.00	759,483.00	1,063,240.00
Nagtipunan		66,047.00	224,049.00	290,096.00
<b>TOTAL, QUIRINO</b>	<b>-</b>	<b>369,804.00</b>	<b>983,532.00</b>	<b>1,353,336.00</b>

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Annex B

Remaining Shares of Cities and Municipalities from Prior Years' Collections of Excise Taxes from Burley and Native Tobacco Charged Against the FYs 2010, 2011 and 2012 GAAs, RA Nos. 9970, 10147 and 10155, Respectively

LGUs	FY 2008 Share Charged Against FY 2010 GAA	FY 2009 Share Charged Against the FY 2011 GAA	FY 2010 Share Charged Against the FY 2012 GAA	Total Share
<b>Province of Nueva Vizcaya</b>				
<b>Municipalities</b>				
Bagabag	287,189.00	1,513,709.00	1,800,898.00	
Bayombong	87,770.00	410,294.00	498,064.00	
Diadi	11,198.00	38,411.00	49,609.00	
Quezon	46,278.00	62,875.00	109,153.00	
Solano	28,379.00	120,599.00	148,978.00	
Villaverde	17,755.00		17,755.00	
<b>TOTAL, NUEVA VIZCAYA</b>	<b>478,569.00</b>	<b>2,145,888.00</b>	<b>2,624,457.00</b>	
<b>Province of Nueva Ecija</b>				
<b>Municipalities</b>				
Cuyapo	52,665.00	89,412.00	142,077.00	
Nampicuan	12,595.00		12,595.00	
<b>TOTAL, NUEVA ECIJA</b>	<b>65,260.00</b>	<b>89,412.00</b>	<b>154,672.00</b>	
<b>Province of Tarlac</b>				
<b>Municipalities</b>				
Anao	69,070.00	319,416.00	388,486.00	
Moncada	2,011,999.00	9,924,401.00	11,936,400.00	
San Manuel	2,182,543.00	10,231,531.00	12,414,074.00	
<b>TOTAL, TARLAC</b>	<b>4,263,612.00</b>	<b>20,475,348.00</b>	<b>24,738,960.00</b>	
<b>Province of Occ. Mindoro</b>				
<b>Municipality</b>				
Rizal		300,000.00	300,000.00	
<b>TOTAL, OCCIDENTAL MINDORO</b>	<b>-</b>	<b>300,000.00</b>	<b>300,000.00</b>	
<b>Province of Mis. Oriental</b>				
<b>Municipalities</b>				
Alubijid	3,193,621.00	675,533.00	1,140,522.00	5,009,676.00
El Salvador City		297,324.00	563,930.00	861,254.00
Gitagum	1,914,248.00	741,405.00	1,865,876.00	4,521,529.00
Initao			42,730.00	42,730.00
Laguindingan		436,463.00	1,387,934.00	1,824,397.00
Libertad	54,391.00	11,651.00	77,547.00	143,589.00
Opol		78,196.00	196,769.00	274,965.00
<b>TOTAL, MISAMIS ORIENTAL</b>	<b>5,162,260.00</b>	<b>2,240,572.00</b>	<b>5,275,308.00</b>	<b>12,678,140.00</b>
<b>Province of North Cotabato</b>				
<b>Municipality</b>				
Pikit	1,570,653.00	87,012.00	804,708.00	2,462,373.00
<b>TOTAL, NORTH COTABATO</b>	<b>1,570,653.00</b>	<b>87,012.00</b>	<b>804,708.00</b>	<b>2,462,373.00</b>
<b>Province of Maguindanao</b>				
<b>Municipality</b>				
Pagalungan		50,641.00	832,712.00	883,353.00
Datu Montawal(Pagagawan)		58,124.00	329,644.00	387,768.00
<b>TOTAL, MAGUINDANAO</b>	<b>-</b>	<b>108,765.00</b>	<b>1,162,356.00</b>	<b>1,271,121.00</b>
<b>GRAND TOTAL</b>	<b>96,448,950.00</b>	<b>59,172,534.00*</b>	<b>352,484,409.00</b>	<b>508,105,893.00 *</b>

*FM*

## Annex C

**Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA Nos. 7171 and 8240**  
**Report on Fund Utilization and Status of Program/Project Implementation**  
For the Quarter Ended \_\_\_\_\_

Fund Source	Date of Notice of Authority to Debit Account Issued (NADA)	Type of Program/Project	Name/Title of Program/Project	Specific Location	Mechanism/Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion	Program/Project Status
							Received	Obligation	Disbursement		

Prepared by: The Local Finance Committee (LFC)

Attested by:

Local Budget Officer

Local Chief Executive

Local Treasurer

Local Planning and Development Coordinator

**Instructions:**

1. The report shall be prepared by the LFC in coordination with the other local officials concerned (e.g., local accountant on the allotment, obligation and disbursements; local engineer on the status of infrastructure projects, as may be applicable).
2. The fund source shall be based on the NADA issued to the LGUs.
3. The type of program/project shall be identified consistent with the authorized uses enumerated under this LBM.  
*RA No. 7171 - Cooperative projects; livelihood projects; agro-industrial projects; or infrastructure projects*  
*RA No. 8240, as amended - Support programs for tobacco farmers shifting to production of other agricultural products; programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco; cooperative programs; livelihood programs and projects; agro-industrial projects; or infrastructure projects*
4. Amount received refers to the amount received by the LGU as its share; it is the amount indicated in the NADA. Obligation refers to the total amount obligated by the LGU as of reporting period. Disbursement refers to the total amount paid by the LGU as of reporting period.
5. The estimated period of completion refers to the projected date (month and year) to complete the program/project.
6. The status of programs/projects refers to the percentage of physical completion as of reporting period.

*Jm*