



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



**LOCAL BUDGET CIRCULAR**

No. 150

Date: MAR 08 2023

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

Subject : **GUIDELINES ON THE RELEASE AND UTILIZATION OF THE LOCAL GOVERNMENT SUPPORT FUND—FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS AND SUPPORT FOR CAPITAL OUTLAYS AND SOCIAL PROGRAMS UNDER THE FY 2023 GENERAL APPROPRIATIONS ACT, REPUBLIC ACT NO. 11936**

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**1.0 LEGAL BASIS**

Pursuant to Special Provision (SP) No. 1 of the Local Government Support Fund (LGSF) under the FY 2023 General Appropriations Act (GAA), Republic Act (RA) No. 11936, the amount appropriated for the LGSF-Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs (hereinafter referred to as "LGSF-FA to LGUs" for brevity) includes One Billion Nine Hundred Twenty Five Million Five Hundred Thousand Pesos (P1,925,500,000) for financial assistance to LGUs and Seven Billion Two Hundred Thirty Six Million Three Hundred Thirty Six Thousand Pesos (P7,236,336,000) for support for Capital Outlays and Social Programs to LGUs to support the following projects:

- (i) Implementation of agriculture-related programs and projects, such as:
  - (a) provision of agricultural support services, including planting materials distribution system and operation of farm produce collection and buying stations; (b) extension of on-site research services and facilities related to agriculture and fishery activities; (c) construction, restoration and improvement of infrastructure facilities, including farm-to-market roads, slaughter houses, small water impounding projects, fish ports, and water supply systems; and (d) provision of various production inputs for crops, livestock and poultry, and fisheries;
- (ii) Information and Communications Technology systems and infrastructure development, such as, but not limited to, establishment of Integrated Business Permit and Licensing System, and digitalization of payments for collections and disbursements;

- (iii) Construction, maintenance, development, and/or rehabilitation of the following projects: (a) green open spaces such as public parks and plazas, arboretum, botanical gardens, and nature and family park; (b) infrastructure for active mobility, such as physically separated bicycle lanes, bike racks; (c) elevated or at-grade pedestrian footpaths and walkways; and (d) multi-purpose building;
- (iv) Implementation of programs, projects and activities for disaster response, rehabilitation, and recovery, including procurement or acquisition of disaster equipment and vehicles for disaster response and rescue activities;
- (v) Acquisition of school sites;
- (vi) Purchase of ambulance, trucks, or mini-dump trucks; and
- (vii) Assistance to indigent individuals or families in any of the following forms: (a) medical; (b) burial; (c) transportation; (d) food assistance; and (e) educational assistance/scholarship.

As part of the eligible projects, and in accordance with Annex A (Updated Motor Vehicle Description, Classifications, And Specifications Guide), Item E (For Disaster Response and Rescue/Relief Operations) of DBM Budget Circular (BC) No. 2022-1 dated February 11, 2022 (Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles), disaster equipment and vehicles for disaster response and rescue activities include the procurement or acquisition of: (i) van (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus); (ii) pick-up (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus); (iii) heavy equipment such as bulldozers, graders, payloaders, dump trucks, compactors, amphibian trucks, and related equipment; (iv) specific-purpose vehicle (fire truck); and (v) motorized boat.

## 2.0 **PURPOSE**

This Circular is being issued to prescribe the guidelines and procedures on the release and utilization of the LGSF-FA to LGUs, consistent with the FY 2023 GAA, RA No. 11936.

## 3.0 **GENERAL GUIDELINES**

- 3.1 The LGSF-FA to LGUs shall be exclusively used by the beneficiary provinces, cities, municipalities, and barangays to fund the eligible programs and projects enumerated under SP No. 1 of the LGSF under the FY 2023 GAA, RA No. 11936. For the guidance of the LGUs, the definition of terms covering the scope of the eligible programs and projects are provided in Annex A hereof.



- 3.2 The FY 2023 LGSF-FA to LGUs shall be available for release, obligation and disbursement for the purpose until December 31, 2024 consistent with SP No. 4 of the LGSF under the FY 2023 GAA, RA No. 11936.
- 3.3 The submission of requests for financial assistance, chargeable against the LGSF-FA to LGUs shall only be made through the Digital Requests Submission for Local Government Support Fund (DRSL) found in the DBM Apps Portal. The LGUs shall submit the LGU User Registration Form (Annex B) to the DBM Regional Offices (ROs) within their region for the grant of access to the said portal.
- 3.4 All digital requests of LGUs shall be subject to the evaluation by the DBM based on necessity, just and equitable distribution among LGUs, and/or fund availability.
- 3.3.1 The DBM shall apply the following indicative ceiling in the evaluation of requests of LGUs for "Assistance to indigent individuals or families in any of the following forms: (a) medical; (b) burial; (c) transportation; (d) food assistance; and (e) educational assistance/scholarship":

<b>LGU</b>	<b>Maximum Amount per LGU (Php)</b>
Province	30,000,000
City	20,000,000
Municipality	10,000,000
Barangay	5,000,000

- 3.3.2 Further, the total amount of all programs and projects requested by each barangay shall have an indicative ceiling of up to Php 5,000,000.
- 3.3.3 For requests of calamity/disaster-affected LGUs, the DBM may forward the requests to the Department of the Interior and Local Government (DILG), when necessary, for determination of recommended amount for each LGU based on the proportionate amount of damages incurred by the same LGU on infrastructure and agriculture in Calendar Year (CY) 2023 as reflected on the Situational Reports of the National Disaster Risk Reduction and Management Council (NDRRMC) and Disaster Response Operations Monitoring and Information Center (DROMIC) Report of the Department of Social Welfare and Development (DSWD).
- 3.4 To preclude unscrupulous individuals or organized groups from making representations that they are able to influence or facilitate the release of the LGSF-FA to LGUs, the DBM shall directly deal only with the local chief executive (LCE) of the LGU concerned.
- 3.4.1 The DBM ROs shall only provide assistance in the registration to verify LGUs' contact information which shall be used in the creation of LGU accounts in the DBM Apps Portal.

3.4.2 In order to avoid disclosure of valuable information to unauthorized individuals, the DBM shall refrain from divulging the status or details of fund releases in case of phone inquiries and electronic mails. The status of the request can be viewed by the requesting LGU using its registered account in the DRSL found in the DBM Apps Portal. Further, an electronic mail will be received by the LGU in case of approval or disapproval of the request.

3.5 The beneficiary LGUs shall observe and comply with the requirements on the implementation of infrastructure projects pursuant to Section 29 of the General Provisions (GPs) of the FY 2023 GAA, RA No. 11936.

Furthermore, the beneficiary LGUs shall ensure that the designs of all proposed projects for the construction, rehabilitation, repair, or improvement of government buildings include the installation of a Rainwater Collection System, in accordance with the prescribed design of the Department of Public Works and Highways, pursuant to Section 30 of the GPs of the FY 2023 GAA, RA No. 11936.

3.6 The purchase of motor vehicle(s) shall be subject to Administrative Order (AO) No. 14, s. 2018, DBM BC No. 2022-1, and other guidelines that may be issued by the appropriate government agency for the purpose.

3.7 Consistent with SP No. 3 of the DILG-Office of the Secretary under the FY 2023 GAA, RA No. 11936, the DILG shall be responsible for the monitoring and evaluation of project implementation by the LGUs for projects covered by the LGSF. The DBM shall provide the DILG with a list of releases from the LGSF-FA to LGUs for monitoring and evaluation purposes.

The beneficiary LGUs shall comply with DILG Memorandum Circular No. 2021-040 dated April 8, 2021 (Omnibus Guidelines in Monitoring and Evaluation of Projects Under FY 2021 Assistance to Local Government Units), including its subsequent revision(s) for the monitoring and evaluation of project implementation. Likewise, beneficiary LGUs shall comply with the necessary reports/plans/documents relative to the project implementation.

3.8 Disbursement and utilization of funds by the LGUs shall be subject to pertinent provisions of the Government Procurement Reform Act (RA No. 9184) and its 2016 Revised Implementing Rules and Regulations (IRR), and any relevant policies issued by the Government Procurement Policy Board (GPPB), as well as, the applicable budgeting, accounting, and auditing rules and regulations.



#### 4.0 **SPECIFIC GUIDELINES**

- 4.1 The submission of requests under the LGSF-FA to LGUs shall only be made through the DRSL found in the DBM Apps Portal. All documents submitted by the LGU through other means shall be automatically denied.

DBM ROs concerned or the next higher level LGU may provide assistance to the requesting LGU in case of difficulty in accessing the DRSL due to reasons, such as, but not limited to, geographic location, device and/or internet connection problems, among others.

- 4.2 For verification and security purposes, a registration shall be conducted by DBM ROs concerned to all requesting LGUs. Only LGUs with verified contact information and registered accounts shall be able to access the DRSL found in the DBM Apps Portal.

The requesting LGU shall provide contact details and attest to the veracity of the information in the LGU User Registration Form (Annex B) which shall be notarized and signed by the LCE.

- 4.3 The DBM ROs shall verify and determine the completeness of the information provided by the LGUs and submit the same in digital format to the DBM Central Office (CO), while the notarized LGU User Registration Forms will be retained by the DBM ROs for records purposes.

- 4.4 The DBM CO shall then send the DRSL log in details to the identified electronic mail address of LGU concerned.

- 4.5 The LGUs shall ensure the accuracy of the data to be supplied in the DRSL found in the DBM Apps Portal.

- 4.6 In case of requests for the purchase of motor vehicles, the DBM shall issue the Authority to Purchase Motor Vehicle (APMV) to the LCEs concerned after confirmation with the Bureau of the Treasury (BTr) that the funds have been released to the LGUs.

The issuance of APMV for motor vehicles under the project menu of the LGSF-FA to LGUs that fall within the authority of the DILG shall be retained with the DILG, consistent with AO No. 14 and BC No. 2022-1.

- 4.7 Once the request is tagged as "Approved" in the DRSL, the LCE shall be responsible for the submission of a Report on Fund Utilization to the DILG for monitoring and evaluation of any previous releases funded under the FY 2016 to FY 2022 LGSF-FA to LGUs, following the template prescribed in Annex C hereof.

In case of undisbursed balances from the FYs 2016 to 2021 LGSF-FA to LGUs, the recipient LGU shall submit to the DILG a certification attesting

that said balances have been returned by the LGU to the National Treasury, together with the corresponding disbursement voucher/deposit slip, while the amount(s) that they received from the FY 2022 LGSF-FA to LGUs must be disbursed not later than December 31, 2023.

In addition, after the request is approved, the LCE shall submit to the DILG the Project Profile/Proposal following the template prescribed in Annex D hereof for monitoring and evaluation containing the details of implementation of Assistance to indigent individuals or families in any of the following forms: (i) medical; (ii) burial; (iii) transportation; (iv) food assistance; and (v) educational assistance/scholarship.

Editable copies of said formats are downloadable from the DBM website.

- 4.8 Calamity/Disaster-affected LGUs may request financial assistance for the implementation of programs and projects specified under SP No. 1 of the LGSF in the FY 2023 GAA, RA No. 11936, subject to the following:
  - 4.8.1 The DBM shall receive and evaluate the requests through the DRSL and release funds to the calamity/disaster-affected LGUs.
  - 4.8.2 The DBM CO, when necessary, may forward the requests to the DILG for determination of the recommended amount for each LGU based on the proportionate amount of damages incurred on infrastructure and agriculture in CY 2023 as reflected on the Situational Reports of the NDRRMC and DROMIC Reports of the DSWD.
  - 4.8.3 In the evaluation by DILG of requests of calamity/disaster-affected LGUs, the DILG CO may issue the necessary operational guidelines for the implementation of item 3.3.3 of this Circular, including the timelines for the submission of additional documentary requirements by the calamity/disaster-affected LGUs. It must be understood that any guidelines that may be issued by the DILG for the purpose shall be made consistent with SP No. 1 of the LGSF under the FY 2023 GAA, RA No. 11936.
  - 4.8.4 The DILG CO shall endorse to the DBM CO all eligible and compliant requests of calamity/disaster-affected LGUs. The DILG shall specify the following details in their endorsement letter to DBM: (i) name of beneficiary LGUs; (ii) total amount of allocation for the beneficiary LGUs; (iii) program(s)/project(s) to be implemented; and (iv) pertinent Situational Report(s) of the NDRRMC and DROMIC Report(s) of the DSWD.
- 4.9 It is understood that once the request is already "Submitted" by the LGU in the DRSL, all documentary requirements to be generated from the DRSL are considered signed by the LCE pursuant to their undertaking in the LGU User Registration Form.



- 4.10 The LGU shall ensure that no duplication of funding will occur. As such, the LGU, through its LCE, shall immediately inform the DBM if it has received funding from other sources for the same programs or projects.
- 4.11 Consistent with DBM-Department of Finance (DOF) Joint Circular (JC) No. 2016-1 dated January 4, 2016,<sup>1</sup> the Special Allotment Release Order (SARO) and Advice(s) of Notice of Cash Allocation (NCA) Issued (ANCAIs) covering the LGSF-FA to LGUs shall be released by the DBM to the BTr, while the corresponding NCAs shall be released to the Modified Disbursement Scheme-Authorized Government Servicing Banks (MDS-AGSBs) for crediting to the BTr account.

Upon receipt of the ANCAI from the DBM, the BTr shall release the corresponding Authorities to Debit Account (ADAs) to the MDS-AGSBs for crediting of the funds to the respective depository accounts of the beneficiary LGUs. In parallel, the BTr shall inform the said LGUs of the released funds and their purposes through the issuance of Notice of ADA Issued (NADAI).

- 4.12 Should the request status be tagged as "Approved" in the DRSL, the recipient LGU shall coordinate with the BTr ROs and/or BTr Field Offices concerned for the issuance of the NADAI.
- 4.13 The LGSF-FA to LGUs shall be recorded as a trust fund by the LGU for the specific purpose(s) for which the fund was received. The fund shall be made available for disbursement for the purpose specified until December 31, 2024.

If at any point before December 31, 2024, the LGU determines that the funds can no longer be utilized, *e.g.*, when the program(s) and/or project(s) cannot be implemented for any reason or when the same has/have been funded from other sources, the amount received by the same LGU from the LGSF-FA to LGUs shall be immediately reverted to the National Treasury.

After the end of the validity period, any unreleased appropriations shall lapse, while undisbursed funds shall revert to the National Treasury, particularly to the unappropriated surplus of the General Fund in accordance with Section 28, Chapter 4, Book VI of Executive Order No. 292, s. 1987.

- 4.14 The validity of the FY 2023 LGSF-FA to LGUs is governed by the strict provisions of budgeting laws, rules and regulations. Accordingly, there shall be no extension on fund validity period. Funds that remain unutilized as of December 31, 2024 shall be reverted to the National Treasury by the recipient LGU.

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<sup>1</sup> Guidelines for the Direct Release of Funds by the Bureau of the Treasury (BTr) to Local Government Units (LGUs) in FY 2016 and Thereafter

## **5.0 LIMITATIONS ON THE USE OF THE LGSF-FA to LGUs**

5.1 The LGSF-FA to LGUs shall only be used on or before December 31, 2024:

5.1.1 For the specific purpose, including the location thereof, for which the fund was released; and

5.1.2 For the purchase of motor vehicles with specifications, costs, deployment, and/or purpose as specified in the APMV issued by the DBM or DILG to the LGU. Any change in the specification(s), number of units, and cost shall require prior evaluation and approval of the DBM and DILG.

5.2 In no case will the LGSF-FA be used for:

5.2.1 Projects already fully covered by other sources of funds; and

5.2.2 Payment of Personal Services expenditures (i.e., payment of salaries, including honoraria, allowances, bonuses, and similar forms of compensation).

## **6.0 POSTING AND REPORTING REQUIREMENTS**

6.1 Comply with the posting requirements prescribed under RA No. 9184 and its 2016 Revised IRR, and all relevant policies issued by the GPPB;

6.2 Prepare quarterly reports on fund utilization and status of program/project implementation using the prescribed format (Annex C), until such time that the Unified Reporting System for LGUs has been developed and can be used by the LGUs;

6.3 Consistent with the Full Disclosure Policy of the DILG, post the said reports in at least three (3) conspicuous public places in the locality, and on the LGU's website or social media page/platforms within twenty (20) calendar days from the end of each quarter; and

6.4 Through the LCE, send a written notice, together with a copy of the said reports, to the Secretary of DBM, Secretary of DILG, Speaker of the House of Representatives, President of the Senate of the Philippines, and the Chairpersons of the House Committee on Appropriations and Senate Committee on Finance, upon posting of the reports on the LGU's website. The date of notice to said agencies shall be considered the date of compliance with the requirement.



## **7.0 RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the planning, implementation, completion, and functionality of programs and projects, as well as proper utilization and disbursement of the LGSF-FA to LGUs shall rest upon the LCE and other local officials concerned of the recipient LGU. It is also the responsibility of said local officials to ensure that the funds released to the LGU are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184.

Moreover, in view of the conduct of 2023 Barangay Elections, the Punong Barangay and other barangay officials concerned shall ensure that disbursement or expenditure of funds by the barangay shall be made consistent with the provisions of the Omnibus Election Code of the Philippines (RA No. 7166) and other pertinent laws, rules and regulations.

## **8.0 ITEMS FOR RESOLUTION**

Interpretation of the provisions of this Circular shall be referred to the DBM for resolution.

## **9.0 SEPARABILITY CLAUSE**

If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

## **10.0 REPEALING CLAUSE**

All guidelines on the release and utilization of LGSF-FA to LGUs issued prior to this Circular are hereby repealed accordingly.

## **11.0 EFFECTIVITY**

This Circular shall take effect fifteen (15) calendar days after its publication.

  
**AMENAH F. PANGANDAMAN**  
Secretary



## DEFINITION OF TERMS

Particulars	Definition	Source
Construction	The process of building infrastructure, including but not limited to new construction, improvement, upgrading, and rehabilitation.	Department of Public Works and Highways Enterprise Data Glossary, October 2016
Restoration	Rehabilitation Alias Restoration - A grouping of types of work which restore structural capacity and performance, and/or enhance safety. These types of work are applicable to infrastructure in poor or bad condition. In the case of pavement, this shall not extend into the subgrade. In the case of flood control, this includes dredging.	Department of Public Works and Highways Enterprise Data Glossary, December 2022
Improvement	The betterment of existing infrastructure through upgrading, widening, or strengthening (e.g., retrofitting) in order to increase its original design capacity or performance.	Department of Public Works and Highways Enterprise Data Glossary, October 2016
Maintenance	An activity undertaken to keep or restore an asset to good working condition.	Department of Public Works and Highways Enterprise Data Glossary, December 2022
Rehabilitation	A grouping of types of work which restore structural capacity and performance and/or enhance safety. These types of work are applicable to infrastructure in poor or bad condition.	Department of Public Works and Highways Enterprise Data Glossary, October 2016
Information and Communications Technology	Information and communication technology and facilities (civil works components) including backbone network, terrestrial and	Item 4.1 of Annex A of Budget Preparation



<b>Particulars</b>	<b>Definition</b>	<b>Source</b>
(Infrastructure Component)	satellite facilities, IT networks and database infrastructure, communications facilities, and telecommunications	Advisory No. 9 dated July 20, 2022
Bicycle Lanes	A portion of roadway that has been designated for preferential or exclusive use by bicyclists or light mobility which is identified by pavement markings, physical separator and/or signs. It is intended for one-way travel, usually in the same direction as the adjacent traffic lane, unless designed as a contra-flow lane or two-directional	Department of Public Works and Highways –  Department Order No. 88, Series of 2022
Bike Racks	A stationary fixture to which a bicycle can be securely attached.	Department of Public Works and Highways –  Department Order No. 88, Series of 2022
Pedestrian Footpaths	Pathway which can be used by pedestrians	DILG MC No. 2020 - 100, July 17, 2020
Walkways	Pathways which can be used by pedestrians	DOH-DOTr-DILG-DPWH Joint Administrative Order No. 2020-0001 dated August 19, 2020  DILG MC No. 2020 - 100, July 17, 2020
Multi-purpose Building	A building used for more than one specific purpose.	

Particulars	Definition	Source
Water Supply Systems		
Level I (Point source)	A protected well or a developed spring with an outlet but without a distribution system as it is generally adaptable for rural areas where the houses are thinly scattered serving an average of 15 households with people having to fetch water from up to 250 meters distance.	Philippine Water Supply Sector Roadmap, 2 <sup>nd</sup> Edition, 2010, National Economic and Development Authority (NEDA); and Philippine Development Plan 2011-2016, Chapter 5: Accelerating Infrastructure Development, NEDA
Level II (Communal faucet system or standpost)	A piped system with communal or public faucets usually serving 4-6 households within 25 meters distance. A system composed of a source, reservoir, distribution system and communal faucets. Generally suitable for rural and urban fringe areas where houses are clustered densely to justify a simple piped-system.	
Level III (Waterworks system or individual household connections)	A fully reticulated system with individual house connections based on a daily water demand of more than 100 liters per person. A system composed of a source, reservoir, piped distribution system and household taps. Generally suited for densely populated urban areas.	



Particulars	Definition	Source
Fish Port	Includes but not limited to port works such as pier, causeway, wharf, quay, stair landing, building facility, market hall, and warehouse	Philippine Fisheries Development Authority (PFDA)
Provision of Agricultural Support Services	<p>Agricultural Support Services are activities that aim to assist farmers by providing agronomic and management advice, with market information, and with animal nutrition, health care, and breeding.</p> <p>Agricultural Support Services may include:</p> <ul style="list-style-type: none"> <li>-provision of seeds, fertilizer, fuel, machinery to eligible farmers (e.g. RCEF, Fuel Discount Program)</li> <li>-provision of credit support to eligible farmer beneficiaries with small interest (e.g. RCEF, ACPC's ANYO and SSP)</li> <li>-conduct of trainings on production of rice, corn, and other crops (e.g. RCEF, ATI, PhilRice)</li> </ul>	International Fund for Agricultural Development (IFAD) Website
Planting Materials Distribution System	<p>Refers to the process of distribution of seeds and planting materials of different crops under High Value Crops Development Program and BPI Seed Fund, but excludes those seeds and planting materials under separate programs and projects with specific guidelines.</p> <p>This activity ensures the availability of quality vegetable seeds and planting materials for the general public in support of the government's programs and other related activities.</p>	<p>Memorandum Order No. 114 Series of 2020</p> <p>Amendment to Administrative Order No. 7 Series of 1991, 'Implementing Guidelines on the Distribution of Vegetable Seeds and Fruit Trees Planting Materials</p>

<b>Particulars</b>	<b>Definition</b>	<b>Source</b>
Operation of Farm Produce Collection and Buying Stations	Refers to the activities, such as delivering of farmers', fisherfolk's, and groups' produce for aggregation and consolidation for selling to the buyers or markets, happening in a collection and buying stations	
Extension of On-site Research Services and Facilities Related to Agriculture and Fishery Activities	<p>Extension refers to the transfer of technologies to improve the Agriculture and Fishery Sector through the following:</p> <ul style="list-style-type: none"> <li>a. Training Services;<sup>1</sup></li> <li>b. Farm or Business Advisory Services;</li> <li>c. Technology Demonstration Services; and</li> <li>d. Information and Communication support services</li> </ul> <p>On site research services pertain to the conduct of research for development related activities (i.e. projects, services) in the field or in target location/sites.</p>	<p>Republic Act No. 8435 or Agriculture and Fisheries Modernization Act (AFMA) of 1997</p> <p>General Appropriations Act (GAA), 2021, Volume 1 A (Special Provision No. 5)</p>
Farm-to-Market Roads	Refer to roads linking the agriculture and fisheries production sites, coastal landing points and post-harvest facilities to the market and arterial roads and highways.	Republic Act No. 8745 or Agriculture and Fisheries Modernization Act of 1997
Slaughterhouses	Facilities where farm animals are butchered and processed.	Commission on Audit Circular No. 2013-002: Adoption of the Revised Chart of Accounts for National Government Agencies, January 30, 2013

<sup>1</sup> Training Services shall be directly related and part of the agriculture and fishery extension program/s and activities



<b>Particulars</b>	<b>Definition</b>	<b>Source</b>
Slaughterhouses	Refer to premises that are approved and registered by the controlling authority in which food animals are slaughtered and dressed for human consumption.	Revised Implementing Rules and Regulations of Republic Act (R.A) No. 9296, otherwise known as "The Meat Inspection Code of the Philippines", as amended by R.A 10536.
Small Water Impounding Projects	Defined as an earth fill structure built across a narrow depression or valley to harvest and store rainfall and runoff for immediate and multiple use. It has a height of 5 m to a maximum of 15 m and service area of 25 ha to 150 ha	Philippine National Standard for Rainwater and Runoff Management Small Water Impounding System (PNS/BAFS/PAES 225:2017)
Public Parks	An area of land, usually in a largely natural state, for the enjoyment of the public, having facilities for rest and recreation.	
Acquisition of School Sites	Refers to the acquisition of school sites and sites with existing structures such as, but not limited to, school buildings and other facilities to address school congestion and environmental and safety issues.	Special Provision No. 10 of the DepEd Budget under FY 2023 GAA, (RA No. 11936)

LOCAL CHIEF EXECUTIVE CONTACT DETAILS (To be filled-up by LGU)							To be filled-up by DBM Regional Office									
							NOTE : ALL CODES MUST COME FROM THE PHILIPPINE STANDARD GEOGRAPHIC CODE (PSGC).									
FIRST NAME	MIDDLE NAME	LAST NAME	OFFICIAL EMAIL ADDRESS	DESIGNATION	TELEPHONE NO.	MOBILE NO.	REGION		PROVINCE		CITY		MUNICIPALITY		BARANGAY	
							REGION CODE	DESCRIPTION	PROVINCE CODE	DESCRIPTION	CITY CODE	DESCRIPTION	MUNICIPALITY CODE	DESCRIPTION	BARANGAY CODE	DESCRIPTION

**TERMS AND CONDITIONS:**

By affixing my signature herein, I agree to the following terms and conditions:

i. **ACCURACY OF INFORMATION:** I certify that all information provided in this form is true, accurate, and complete to the best of my knowledge. All changes in the details provided shall be directly coordinated to the Department of Budget and Management (DBM) Regional Office concerned;

ii. **EXCLUSIVE USE AND CONTROL OF THE DRSL AND ACKNOWLEDGMENT OF DIGITAL SUBMISSION:** I undertake that the DRSL in the DBM Apps Portal shall be for my exclusive use and control. All details and information in the digital request shall, upon submission and verification through the one-time password (OTP) sent to my email, are deemed my own actual submission; and

iii. **PRIVACY POLICY:** I acknowledge that the information provided in this form shall be confidential and exclusively used by the DBM for the purpose of digital submission in the DRSL, in accordance with existing laws and regulations.

By signing this form, I acknowledge that I have read, understood, and agreed to these terms and conditions.

IN WITNESS WHEREOF, I have hereunto set my hand this. at [place of execution].

[SIGNATURE ABOVE PRINTED NAME OF LOCAL CHIEF EXECUTIVE]

SUBSCRIBED AND SWORN to before me this \_\_\_ day of \_\_\_\_\_, affiant exhibiting to me his Government Issued ID with ID No. \_\_\_\_\_ issued on \_\_\_\_\_ at \_\_\_\_\_ valid until \_\_\_\_\_.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal on the day, year and place written above.

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of \_\_\_\_\_



**ANNEX C**

**LOCAL GOVERNMENT SUPPORT FUND**  
**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 (NADAI)	Type of Program/Project	Name Title of Program/Project	Specific Location	Mechanism/ Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion (month and year)	Remarks on Program/Project Status
							Received	Contracted Out	Disbursed/ Utilized		

Certified correct by:

The Local Finance Committee (LFC)

\_\_\_\_\_  
Local Budget Officer

\_\_\_\_\_  
Local Treasurer

\_\_\_\_\_  
Local Planning and Development Coordinator

Attested by:

\_\_\_\_\_  
Local Chief Executive

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 pertains to the type of fund and pertinent General Appropriations Act from which the implementation of the program/project was charged against.
3. The type of program/project shall be identified consistent with the programs/projects enumerated under LBC No. \_\_\_\_.
4. Amount received refers to the amount transferred by Bureau of the Treasury to the LGU as indicated in the NADAI. Amount contracted out refers to the total commitments by the LGU arising from official acts binding the LGU to the immediate or eventual payment of a sum of money. Disbursed/Utilized refers to the total amount paid by the LGU as of reporting period.
5. The status of programs/projects refers to the percentage of physical completion or delivery of service as of reporting period.

**PROJECT PROFILE/PROPOSAL  
FY 2023 LOCAL GOVERNMENT SUPPORT FUND-  
FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS AND SUPPORT FOR  
CAPITAL OUTLAYS AND SOCIAL PROGRAMS**

<b>Project Title</b>	
<b>Project Cost</b>	
<b>Implementing LGU</b>	
<b>Target Beneficiaries</b>	
<b>Implementation Process</b>	
<b>Implementation Period</b>	

Approved by:

*[Insert NAME AND SIGNATURE OF LOCAL CHIEF EXECUTIVE]*