

DOCUMENTARY REQUIREMENTS FOR BUDGETARY REQUESTS

BUDGETARY REQUESTS - LOCAL GOVERNMENT UNITS

ANNEX D

Type of Request/DBM Action	Documentary Requirements	Legal Basis
<p>I. Review of Budget A. Annual Budget</p>	<ol style="list-style-type: none"> 1. Transmittal letter signed by the Secretary to the Sanggunian. 2. Budget Message signed by the Local Chief Executive (LCE) 3. Appropriation Ordinance signed by the Presiding Officer, Secretary to the Sanggunian, and the LCE. 4. Budget of Expenditures and Sources of Financing signed by the Local Finance Committee Members and LCE. 5. Annual Investment Program signed by the Secretary to the Sanggunian and the Presiding Officer 6. Personnel Schedule signed by the Human Resource Management Officer (HRMO) and the LCE 7. Veto Message if any signed by the LCE. 8. Sanggunian's action on VETO, if any signed by the Secretary to the Sanggunian and Presiding Officer. 	<p>Section No. 314, 326, 327 and 354 of RA No. 7160 (Local Government Code)</p> <p>Budget Operations Manual for Local Government Unit (BOM) -2008 Edition</p>
<p>B. Supplemental Budget (SB)</p>	<ol style="list-style-type: none"> 1. Transmittal letter signed by the Secretary to the Sanggunian. 2. Budget Message signed by the Local Chief Executive (LCE) 3. Appropriation Ordinance signed by the Presiding Officer, Secretary to the Sanggunian, and the LCE. 4. Funds Actually Available: <ul style="list-style-type: none"> - Certified Statement of Additional Realized Income signed by the Local Treasurer and Local Accountant - Certification of Savings signed by the Local Treasurer and Local Accountant 5. New Revenue Measures: <ul style="list-style-type: none"> - Certified Statement of Income from New Revenue Measures signed by the Local Treasurer and Local Accountant; - Copy of duly enacted Tax Ordinance which imposes new local taxes, charges, fees, fines or penalties or which raises existing local taxes, charges, fees, fines or penalties; and - Copy of official communication stating that LGU is a recipient of a new or higher remittances, contributions, subsidies or grants in aid from the National Government or from government corporations and private entities. 6. Realignment of Appropriations in Times of Public Calamity: <ul style="list-style-type: none"> - Certificate of Source of Funds Available for Appropriations signed by the Local Treasurer, Local Accountant and LCE. 7. Veto Message if any signed by the LCE. 8. Sanggunian's action on VETO, if any signed by the Secretary to the Sanggunian and Presiding Officer. 	<p>Section No. 321 of RA No. 7160 (Local Government Code)</p> <p>Article 417, IRR of RA 7160 A.O. No. 47</p> <p>Budget Operations Manual for Local Government Unit (BOM) -2008 Edition</p>
<p>II. Release of Funds (Allocation to LGUs) A. Share of LGUs from: No document is required from the LGUs A.1 National Wealth</p>	<p>Forest Charges</p> <ul style="list-style-type: none"> ◆ DENR-CO Indorsement of the Certification of the PENROs and CENROs on the actual collections together with statement of remittances from the preceding fiscal year and the schedule of the corresponding 40% shares of the beneficiary LGUs . ◆ BTr Certification of actual remittance made by the DENR. 	<p>Section Nos. 289 to 294 of RA No. 7160/ Article 390 of the IRR of RA 7160</p> <p>DOF-DBM-DENR-DOE JC No. 2006-1 dated Feb. 13, 2006</p>

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	<p>Royalty Fee on Mineral Reservation</p> <ul style="list-style-type: none"> ◆ DENR-MGB - BTr Joint Certification on the actual collections from the preceding fiscal year and the schedule of the corresponding 40% shares of the beneficiary LGUs . 	<p>Section Nos. 289 to 294 of RA No. 7160/ Article 390 of the IRR of RA 7160</p> <p>DOF-DBM-DILG-DENR JC No. 2010-1 dated June 25, 2010</p>
	<p>Energy Resources</p> <ul style="list-style-type: none"> ◆ DOE Certification on the actual collections from the preceding fiscal year and the schedule of the corresponding 40% shares of the beneficiary LGUs. This is supported by the Statement of Deposited Collections issued by the BTr. 	<p>Section Nos. 289 to 294 of RA No. 7160/ Article 390 of the IRR of RA 7160</p> <p>DOF-DBM-DENR-DOE JC No. 2006-1 dated Feb. 13, 2006</p>
	<p>BIR-Mining Taxes</p> <ul style="list-style-type: none"> ◆ BIR - BTr Joint Certification on the actual collections from the preceding fiscal year and the schedule of the corresponding 40% shares of the beneficiary LGUs . 	<p>Section Nos. 289 to 294 of RA No. 7160/ Article 390 of the IRR of RA 7160</p> <p>DOF-DBM-DILG-DENR JC No. 2009-1 dated March 31, 2009</p>
<p>A.2 Special Taxes</p> <p>A.2.1 Franchise Taxes</p> <ul style="list-style-type: none"> ◆ BIR Certification on actual collections based on two (2) years preceding the current year together with the distribution by LGUs computed based on the formula as provided in the legal basis <p>A.2.2 Ecozones</p> <ul style="list-style-type: none"> ◆ BIR Certification on actual collections based on two (2) years preceding the current year together with the distribution by LGUs computed based on the formula as provided in the following: <ul style="list-style-type: none"> - Ecozones - RA 9400 subject to DILG-DBM and DOF Joint Circular 99-2 dated April 20, 1999 - Ecozones - RA 8748 subject to DILG-DBM and DOF Joint Circular 99-2 dated April 20, 1999 - Ecozones - RA 7922 subject to *DBM - DOF Joint Circular 2012-1 dated March 8, 2012 <p>A.2.3 Value Added Tax</p> <ul style="list-style-type: none"> ◆ BIR Certification on actual collections based on two (2) years preceding the current year together with the distribution by LGUs computed based on the formula as provided in RA 7643 and DBM-DOF-DILG JC No. 1-02 dated Feb. 6, 2002 		<p>Franchise Tax - RA 6632 as amended by RA 7953; RA 6631 as amended by RA 8407</p> <p>Ecozones - RA 9400 subject to DILG-DBM and DOF Joint Circular 99-2 dated April 20, 1999</p> <p>Ecozones - RA 8748 subject to DILG-DBM and DOF Joint Circular 99-2 dated April 20, 1999</p> <p>Ecozones - RA 7922 subject to *DBM - DOF Joint Circular 2012-1 dated March 8, 2012</p> <p>*DBM-DOF JC 2012-1 only covers the FY 2011 GAA</p> <p>Value Added Tax -RA 7643; DBM-DOF-DILG JC No. 1-02 dated Feb. 6, 2002</p>

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<p>A.3 Tobacco Tax</p>	<p>Virginia Tobacco Tax & Burley Tobacco</p> <p>1. BIR certification of the excise tax actual collections based on two (2) years preceeding the current year [from locally manufactured virginia type-cigarettes and the 15% shares of the LGUs.</p> <p>For Virginia: BIR certification of actual collections from locally manufactured virginia-type cigarettes and the 15% shares of the LGUs</p> <p>For Burley: BIR Certification of actual incremental revenue on excise tax collected from tobacco products and the 15% shares of the LGUs</p> <p>2. National Tobacco Administration (NTA) certification on volume of production and acceptances to serve as basis in the distribution of the individual shares of the LGUs</p> <p>3. List of projects submitted by the legislators corresponding to LGU shares for the congressional allocation. No project list required for the LGUs regular shares</p> <p>4. Approval/directive from the Office of the President to release shares from Tobacco Excise Tax</p>	<p>RA No. 7171; Sec. 289 of RA No. 8424; OP Memorandum Circular No. 61-A and Revenue Regulation No. 15-2008</p> <p>Sec. 8, RA No. 8240; DBM-BIR-NTA JC Nos. 2009-1 and 2009-1A</p>
<p>B. Internal Revenue Allotment (IRA) - Release of SARO/NCA</p>	<p>1. BIR certification on actual collection of national internal revenue taxes during the third fiscal year preceding the current fiscal year <i>(Note:No document is required from LGUs)</i></p> <p>2. Certified Masterlist of land area measurements of LGUs nationwide by DENR LMB as approved by the President (every 3 years)</p> <p>3. NSO conducted population census with Presidential Proclamation on the Philippines Official Population Count by province, city, municipality and barangay (every 10 years)</p> <p>4. Schedule of deductions from IRA shares of LGUs representing the 5% contribution of Metro Manila Mayors to the Metropolitan Manila Development Authority (MMDA)</p> <p>5. Schedule of loan amortization of LGUs from the Dept. of Finance-Municipal Development Fund Office</p> <p>Other requirements for newly created/converted LGUs</p> <p>6. Request for IRA of newly converted/ created province /city/ municipality <i>(Note:Effectivity of IRA allocation is the ensuing year after ratification of conversion/creation)</i></p> <ul style="list-style-type: none"> - Certified photocopy of law creating the LGU - Certified photocopy of certificate of ratification - Certification from the LGU on its total locally-generated income at the time of creation/conversion as confirmed by BLGF-DOF - Certification from DENR-Local Management Bureau (LMB) on the land area measurement of the newly created/ converted province/city/municipality and the revised land area of the mother LGU(s) - Certification from National Statistics Office (NSO) on the population count of the newly created/converted LGU at the time of creation/conversion and the revised population count of the mother LGU(s) 	<p>Sections 284 to 287 of RA 7160; RA No. 9358;</p> <p>Sec. 10(d) of RA No. 7924</p> <p>Article 401 , Rule XXXIII (Local Government Credit Financing) of the IRR of the 1991 LGC (RA No. 7160)</p> <p>General Provisions of the GAA Re: Allocation to LGUs stating the parameters in the allocation of IRA and that all adjustments affecting its computation incurred during the fiscal year shall be considered and implemented in the subsequent years.</p>

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	<p>C. Barangay Officials' Death Benefits Fund</p> <ol style="list-style-type: none"> 1. Letter request of DILG-Central Office for the release of SARO and NCA to cover death benefits of barangay officials 2. Summary list of claimants by region indicating the name of barangay official, designation, date of death, and amount for release 	
	<p>D. Premium Subsidy for Indigents under the National Health Insurance Program</p> <ol style="list-style-type: none"> 1. Philippine Health Insurance Corporation (PHIC) Request for release of fund 2. Certification of the PHIC Chief Accountant of the payment of the LGU share in the premium subsidy of enrolled indigents (indigents based on the DSWD NHTS-PR list) and the corresponding number of qualified enrollees and period of coverage 3. Certification of the Agency Head that: <ul style="list-style-type: none"> ◆ The list of premium sharing for the NG counterpart was prepared in accordance with existing rules and regulations ◆ The PHIC shall assume the full responsibility for the veracity and accuracy of collections of the LGU premium counterpart for the indigents incorporated in the PHIC financial statements 4. Financial Statements from PHIC: <ul style="list-style-type: none"> ◆ Balance Sheet ◆ Income Statement ◆ Cash Flow Statement 	<p>Implementating Rules and Regulations of RA 7875, as amended by RA 9241 (National Health Insurance Act of 1995)</p> <p>E.O. 518, s. 1979 E.O. 292, s. 1987</p>