



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

LOCAL BUDGET CIRCULAR

No. 136
March 30, 2021

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 FINANCIAL ASSISTANCE TO CITIES AND MUNICIPALITIES IN THE NATIONAL CAPITAL REGION (NCR) AND IN THE PROVINCES OF BULACAN, CAVITE, LAGUNA, AND RIZAL, COLLECTIVELY KNOWN AS THE "NCR PLUS," THAT ARE PLACED UNDER ENHANCED COMMUNITY QUARANTINE**

1.0 LEGAL BASIS

Section 1 of Republic Act (RA) No. 11519 (An Act Extending the Availability of Appropriations under Republic Act No. 11494, Otherwise Known as the "Bayanihan to Recover As One Act") extends the validity and availability of appropriations authorized under Bayanihan to Recover as One Act, RA No. 11494, which includes, among others, automatic appropriations of new programs, projects and activities pursuant to Section 4 thereof until June 30, 2021. Hence, the unutilized balance may be used for the programs, projects and activities under Section 4 of RA No. 11494.

Pursuant thereto, a financial assistance shall be released to cities and municipalities in the NCR and in the Provinces of Bulacan, Cavite, Laguna, and Rizal that are placed under Enhanced Community Quarantine (ECQ), collectively known as the "NCR Plus", chargeable against the remaining available balance of the amounts certified by the Bureau of the Treasury (BTr) pursuant to RA No. 11494.

2.0 PURPOSE

This Circular is being issued to prescribe the guidelines and procedures on the release and utilization of the financial assistance to the cities and municipalities in the NCR Plus.

3.0 GUIDELINES

- 3.1 The financial assistance shall be released to the cities and municipalities in the NCR Plus that are placed under ECQ to boost their capacity in immediately responding to the COVID-19 emergency.
- 3.2 The financial assistance shall be computed based on the National Economic and Development Authority's population projection in the NCR Plus corresponding to those with low-income population. The allocation for each city and municipality are provided in Annex A hereof.
- 3.3 Consistent with DBM-Department of Finance Joint Circular No. 2016-1¹ dated January 4, 2016, the financial assistance shall be released directly by the BTr to the beneficiary LGUs, through authorized government servicing banks, consistent with the purposes indicated in the corresponding Special Allotment Release Order and Advice of Notice of Cash Allocation Issued to be released by the DBM to the BTr.
- 3.4 The financial assistance shall be **used exclusively** by the beneficiary cities and municipalities for the provision of assistance to affected individuals **equivalent to P1,000.00 per affected individual, with a maximum amount of P4,000.00 per family.**
- 3.5 The LGUs shall determine the most efficient and effective way of release of assistance **whether in cash or in kind.** The financial assistance **shall not be used** for any other unauthorized programs, projects, activities, and expenses.
- 3.6 The financial assistance shall be recorded as trust receipts by the LGUs **and shall be used only** for the specified purpose for which the funds were received. Funds which remain unutilized as of **December 31, 2021**, shall be reverted to the National Treasury by the LGUs. However, if at any point before **December 31, 2021**, the LGU determines that the funds can no longer be utilized, the amount received by the same LGU from the financial assistance under RA No. 11494 shall be immediately reverted to the National Treasury.
- 3.7 Disbursements and utilization of the financial assistance shall be subject to the 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 other applicable laws, and budgeting, accounting, and auditing rules and regulations.

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

4.0 POSTING AND REPORTING REQUIREMENTS

The beneficiary LGUs shall:

- 4.1 Comply with the posting requirements prescribed under RA No. 9184 and its 2016 Revised IRR, and all relevant policies issued by the GPPB;
- 4.2 Prepare a report on fund utilization and status of implementation of PPAs using the prescribed format (Annex B);
- 4.3 Post the accumulated reports on the LGU's website and in at least three (3) conspicuous public places in the locality at the end of every month; and
- 4.4 The local chief executive (LCE) of the implementing LGU shall send the said monthly report, together with the list of beneficiaries to the DBM, the Commission on Audit and other offices where the submission of reports is required under existing laws, rules, and regulations.

5.0 RESPONSIBILITY AND ACCOUNTABILITY

The responsibility and accountability in the implementation of programs, projects, and activities and proper utilization and disbursement of the financial assistance shall rest upon the LCE and other local officials concerned. It is also the responsibility of said local officials to ensure that the funds released to their respective cities/municipalities are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184 and its 2016 Revised IRR.

6.0 ITEMS FOR RESOLUTION

Interpretation of the provisions of this Circular, including relevant items not covered herein, shall be referred to the DBM for resolution.

7.0 SEPARABILITY CLAUSE

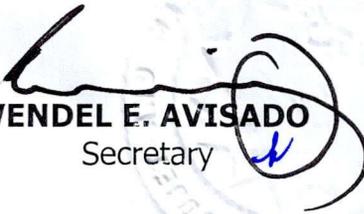
If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

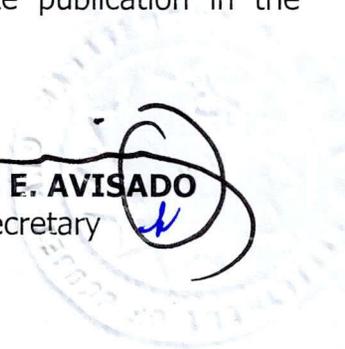
8.0 REPEALING CLAUSE

All provisions of existing guidelines that are not consistent with this Circular are hereby revised, modified and/or repealed accordingly.

9.0 **EFFECTIVITY**

This Circular shall take effect immediately upon complete publication in the Official Gazette or in a newspaper of general circulation.


WENDEL E. AVISADO
Secretary



ANNEX A

**ALLOCATION FROM THE FINANCIAL ASSISTANCE
TO CITIES AND MUNICIPALITIES
(in pesos)**

City/Municipality	AMOUNT (Php)
<i>NATIONAL CAPITAL REGION (NCR)</i>	
Caloocan	1,336,190,000.00
Las Piñas	501,070,000.00
Makati	517,419,000.00
Malabon	300,175,000.00
Mandaluyong	364,595,000.00
Manila	1,523,278,000.00
Marikina	384,065,000.00
Muntinlupa	442,191,000.00
Navotas	199,871,000.00
Parañaque	604,370,000.00
Pasay	348,746,000.00
Pasig	681,743,000.00
Pateros	52,352,000.00
Quezon	2,481,947,000.00
San Juan	98,425,000.00
Taguig	805,835,000.00
Valenzuela	530,716,000.00
TOTAL NCR	11,172,988,000.00
<i>REGION III</i>	
PROVINCE: Bulacan	
Angat	50,080,000.00
Balagtas	67,366,000.00
Baliuag	123,534,000.00
Bocaue	108,333,000.00
Bulacan	65,617,000.00
Bustos	56,852,000.00
Calumpit	91,991,000.00
Doña Remedios Trinidad	20,176,000.00
Guiguinto	85,789,000.00
Hagonoy	106,234,000.00

City/Municipality	AMOUNT (Php)
Malolos	212,777,000.00
Marilao	198,109,000.00
Meycauayan	173,227,000.00
Norzagaray	93,190,000.00
Obando	48,136,000.00
Pandi	97,726,000.00
Paombong	44,136,000.00
Plaridel	89,595,000.00
Pulilan	90,027,000.00
San Ildefonso	93,377,000.00
San Jose del Monte	596,895,000.00
San Miguel	133,647,000.00
San Rafael	83,259,000.00
Santa Maria	236,966,000.00
TOTAL BULACAN	2,967,039,000.00
TOTAL REGION III	2,967,039,000.00
REGION IV-A	
PROVINCE: Cavite	
Alfonso	43,164,000.00
Amadeo	33,394,000.00
Bacoar	529,690,000.00
Carmona	104,710,000.00
Cavite	83,539,000.00
Dasmariñas	573,636,000.00
Gen. Aguinaldo	23,183,000.00
Gen. Alvarez	140,557,000.00
Gen. Trias	294,201,000.00
Imus	447,563,000.00
Indang	54,312,000.00
Kawit	69,774,000.00
Magallanes	19,205,000.00
Maragondon	32,429,000.00
Mendez-Nuñez	27,471,000.00
Naic	115,822,000.00
Noveleta	39,159,000.00
Rosario	108,415,000.00
Silang	228,626,000.00

City/Municipality	AMOUNT (Php)
Tagaytay	64,048,000.00
Tanza	209,335,000.00
Ternate	22,678,000.00
Trece Martires	179,577,000.00
TOTAL CAVITE	3,444,488,000.00
PROVINCE: Laguna	
Alaminos	41,497,000.00
Bay	54,571,000.00
Biñan	305,951,000.00
Cabuyao	297,809,000.00
Calamba	415,083,000.00
Calauan	68,363,000.00
Cavinti	17,972,000.00
Majayjay	23,092,000.00
San Pablo	225,119,000.00
San Pedro	284,167,000.00
Santa Rosa	341,229,000.00
Famy	14,436,000.00
Kalayaan	20,359,000.00
Liliw	31,246,000.00
Los Baños	97,105,000.00
Luisiana	16,037,000.00
Lumban	25,324,000.00
Mabitac	17,846,000.00
Magdalena	21,910,000.00
Nagcarlan	52,778,000.00
Paete	21,197,000.00
Pagsanjan	35,777,000.00
Pakil	16,962,000.00
Pangil	20,158,000.00
Pila	42,953,000.00
Rizal	15,105,000.00
Santa Cruz	98,780,000.00
Santa Maria	27,769,000.00
Siniloan	32,404,000.00
Victoria	35,084,000.00
TOTAL LAGUNA	2,718,083,000.00

City/Municipality	AMOUNT (Php)
PROVINCE: Rizal	
Angono	96,345,000.00
Antipolo	686,235,000.00
Baras	103,443,000.00
Binangonan	247,576,000.00
Cainta	261,500,000.00
Cardona	39,851,000.00
Jala-Jala	26,507,000.00
Morong	51,114,000.00
Pililla	54,225,000.00
Rodriguez	360,405,000.00
San Mateo	246,276,000.00
Tanay	112,371,000.00
Taytay	270,929,000.00
Teresa	56,047,000.00
TOTAL RIZAL	2,612,824,000.00
TOTAL REGION IV-A	8,775,395,000.00
GRAND TOTAL	22,915,422,000.00

FINANCIAL ASSISTANCE
Report on Fund Utilization and Status of Program/Project/Activity Implementation
For the Month of _____

Fund Source	Date of Notice of Authority to Debit Account Issued (NADAI)	Name/Title of PPA	Specific Location	Mechanism/ Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion (month and year)	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 NADAI issued to the province.
3. The type of program/project shall be identified consistent with the allowable P/A/Ps and expenses under the Circular.
4. Amount received refers to the amount received by the province as its allocation. It is the amount indicated in the NADAI. Obligation refers to the total amount obligated by the province as of reporting period. Disbursement refers to the total amount paid by the province as of reporting period.
5. The status of programs/projects refers to the percentage of physical completion as of reporting period.