



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

**LOCAL BUDGET CIRCULAR**

No. **140-A**

Date: March 29, 2022

To : Local Chief Executives, Members of the Local Sanggunian, Members of the Local Disaster Risk Reduction and Management Councils, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, Heads and Directors of the Central and Regional Offices/Field Offices of the Department of the Interior and Local Government, Department of Social Welfare and Development, and Department of National Defense, and All Others Concerned

Subject : **AMENDMENT TO LOCAL BUDGET CIRCULAR (LBC) NO. 140 DATED DECEMBER 28, 2021, ENTITLED, "GUIDELINES ON THE RELEASE AND UTILIZATION OF THE FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS (LGUs) THAT WERE AFFECTED BY TYPHOON ODETTE, CHARGED AGAINST THE CONTINGENT FUND UNDER THE FY 2021 GENERAL APPROPRIATIONS ACT (GAA), REPUBLIC ACT (RA) NO. 11518"**

---

1.0 This Circular is being issued to amend item 3.7 of LBC No. 140 in order to expedite the implementation of programs, projects, and activities (PPAs) and expenses to be funded from the financial assistance to LGUs that were affected by Typhoon Odette, charged against the Contingent Fund under the FY 2021 GAA, RA No. 11518.

2.0 Item 3.7 of LBC No. 140 is hereby amended as follows:

"3.7 The PPAs and expenses to be charged against the amount received by the beneficiary LGUs shall be included in their respective approved Annual Investment Programs (AIPs).

In case the PPAs and expenses are not among those included in the approved AIP, the Local Development Council (LDC) shall prepare a supplemental investment program for the purpose, to be approved by the local sanggunian.

However, in case the LDC and the local sanggunian have not yet prepared and approved, respectively, the AIP or supplemental investment program for the purpose, the LGUs concerned may still proceed with the implementation of the PPAs and expenses, provided

that the LDC shall subsequently prepare the necessary AIP or supplemental investment program for the purpose, to be approved by the local sanggunian.”

- 3.0 All other provisions of LBC No. 140 that are not affected by the foregoing amendment shall remain in full force and effect.
- 4.0 This Circular shall take effect immediately upon its complete publication in the Official Gazette or in a newspaper of general circulation.

  
**TINA ROSE MARIE L. CANDA**  
Officer-in-Charge