



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



LOCAL BUDGET MEMORANDUM

No. 85
Date: June 15, 2022

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 : **INDICATIVE FY 2023 NATIONAL TAX ALLOTMENT (NTA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs) AND GUIDELINES ON THE PREPARATION OF THE FY 2023 ANNUAL BUDGETS OF LGUs**

1.0 PURPOSE

This Local Budget Memorandum (LBM) is being issued to:

- 1.1 Inform the LGUs of their indicative NTA shares for FY 2023 based on the certifications issued by the Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), and the Bureau of the Treasury (BTr) on the share of LGUs from the actual collections of national taxes in FY 2020 pursuant to the Local Government Code of 1991 (Republic Act [RA] No. 7160) and the Supreme Court (SC) decision in the consolidated cases of *Congressman Hermilando I. Mandanas, et al. vs. Executive Secretary Paquito N. Ochoa, Jr. et al. and Honorable Enrique T. Garcia, Jr. vs. Executive Secretary Paquito Ochoa, et al.*¹ and
- 1.2 Prescribe the guidelines on the preparation of the FY 2023 annual budgets of LGUs.

2.0 GUIDELINES

- 2.1 Allocation of the FY 2023 NTA
 - 2.1.1 In the computation of the FY 2023 NTA shares of LGUs, the following factors were taken into consideration:
 - 2.1.1.1 The 2020 Census of Population by Province, City, Municipality, and Barangay, as approved through Proclamation No. 1179 dated July 6, 2021;² and

¹ G.R. Nos. 199802 and 208488 dated April 10, 2019

² Declaring as Official the Population Count of the Philippines by Province, City/Municipality and Barangay based on the 2020 Census of Population and Housing Conducted by the Philippine Statistics Authority

2.1.1.2 The 2001 Master List of Land Area certified by the Land Management Bureau (LMB) pursuant to Oversight Committee on Devolution Resolution No. 1, s. 2005 dated September 12, 2005, unless the latest LMB-certified Masterlist of Land Area has been validated by the Department of the Interior and Local Government (DILG), National Mapping and Resource Information Authority, and representatives of the Leagues of Provinces, Cities, and Municipalities, and endorsed by the Secretary of the Department of Environment and Natural Resources and the Chief Minister of the Bangsamoro Autonomous Region in Muslim Mindanao to the Department of Budget and Management (DBM) on or before December 31, 2022.

2.1.2 Pursuant to Section 93 of the General Provisions (GPs) of the FY 2022 General Appropriations Act (GAA), RA No. 11639, all valid adjustments, changes, modifications, or alterations in any of the factors affecting the computation of the NTA that occurred or happened, including final and executory court decisions made effective, during the current fiscal year (FY 2022), shall only be considered and implemented by the DBM in the subsequent fiscal year (FY 2023) from receipt by the DBM of the notice of the said change.

Considering the foregoing, and by virtue of the enactment and approval of the following laws in FY 2022, the barangays listed hereunder shall already be included in the allocation of the indicative FY 2023 NTA shares of LGUs:

Charter	Barangay
RA No. 11599	Barangay Ladol, Alabel, Sarangani
RA No. 11671	Barangay La Medalla, Pio Duran, Albay

2.1.3 All other LGUs that may be created/converted by Congress and approved by the President, the corporate existence of which will commence in FY 2022, shall likewise be included in the allocation of the FY 2023 NTA shares of LGUs.

All LGUs concerned shall be informed of the resulting adjustments in the computation of their respective FY 2023 NTA shares through a subsequent LBM to be issued by the DBM for the purpose. It must be noted that said LBM will be issued in December 2022 inasmuch as the authorized adjustment to the NTA covers factors that occurred or happened within FY 2022.

2.1.4 Any valid adjustments, changes, modifications, or alterations in any of the factors affecting the computation of the NTA that may occur or happen in FY 2023, including final and executory court decisions, shall be governed by the applicable GP in the FY 2023 GAA.

2.2 Preparation of the FY 2023 Annual Budgets of LGUs

- 2.2.1 For the purpose of preparing the FY 2023 annual budgets of LGUs, the total NTA shares of LGUs shall be Php 820,268,928,000 based on the certifications of the BIR, BOC, and BTr on the actual collections of national taxes in FY 2020, broken down as follows:

Collecting Agency	Amount (Php)
BIR	665,801,610,000
BOC	154,434,736,000
Other agencies (as certified by the BTr)	32,582,000

The FY 2023 NTA level is Php 138,772,322,000 or 14.47% lower than the FY 2022 NTA shares of LGUs.

- 2.2.2 Pursuant to Sections 284 and 285 of RA No. 7160, summarized below are the total shares by the level of LGU in the FY 2023 NTA.

Level of LGU	No. of LGUs	Total NTA Shares (Php)
Provinces	82 ³	188,661,853,440
Cities	146	188,661,853,440
Municipalities	1,488	278,891,435,520
Barangays	41,935	164,053,785,600
TOTAL	43,651	820,268,928,000

- 2.2.3 Further details of the FY 2023 NTA shares of LGUs by region and by level of LGU are reflected in Annex A hereof. The LGUs shall be notified of their respective indicative FY 2023 NTA allocations by the DBM Regional Offices (ROs) concerned, and said information shall be used by LGUs as basis for determining the amounts to be allocated for the budgetary requirements as prescribed under RA No. 7160 and other pertinent laws.

- 2.2.4 In addition to the NTA, some LGUs are entitled to the following Special Shares in the Proceeds of National Taxes:

- Share in the proceeds from the utilization and development of national wealth within their territorial jurisdiction pursuant to Sections 289 to 291 of RA No. 7160;
- Excise tax on Virginia Tobacco cigarettes pursuant to RA No. 7171,⁴ as incorporated in RA No. 8424,⁵ as amended by RA No. 11346;⁶

³ The Metropolitan Manila Development Authority is included in the computation of the NTA shares of provinces pursuant to Section 10 (b) of RA No. 7924.

⁴ An Act to Promote the Development of the Farmers in the Virginia Tobacco-Producing Provinces

⁵ An Act Amending the National Internal Revenue Codes, as amended, and for Other Purposes

⁶ An Act Increasing the Excise Tax on Tobacco Products, Imposing Excise Tax on Heated Tobacco Products and Vapor Products, Increasing the Penalties for Violations of Provisions on Articles Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Sugar-Sweetened Beverages, Alcohol, Tobacco, Heated Tobacco and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288, and 289, Repealing Section 288(B) and 288(C), and Creating New Sections 263-A, 265-B, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for Other Purposes

- Excise tax on Burley and Native Tobacco products pursuant to RA No. 8240,⁷ as amended by RA No. 10351, as further amended by RA No. 11346;
- Gross income taxes paid by all businesses and enterprises within the ECOZONES pursuant to RA No. 7922,⁸ as amended by RA No. 9400;⁹
- Value-added Tax pursuant to RA No. 7643;¹⁰
- Value-added Tax in lieu of Franchise Tax pursuant to RA Nos. 7953¹¹ and 8407;¹² and
- Share in Fire Code Fees pursuant to RA No. 9514.¹³

The LGUs concerned are advised to coordinate with the appropriate revenue collecting agencies and government corporations to reconcile their records with those of the collecting agencies to determine the amount of their shares from the said taxes.

2.2.5 Priorities in the Use of the NTA and Other Local Resources

- ### 2.2.5.1
- Pursuant to Section 17 (g) of RA No. 7160, the NTA and other local resources shall first cover the cost of providing the basic services and facilities enumerated under Section 17 (b) thereof, particularly those devolved by the National Government (NG), before applying the same for other purposes.

Moreover, in accordance with Executive Order (EO) No. 138 dated June 1, 2021,¹⁴ the functions, services, and facilities that shall be fully devolved from the NG to the LGUs not later than the end of FY 2024 shall be those indicated under Section 17 of RA No. 7160 and other existing laws which subsequently devolved functions to the LGUs. It is to be emphasized that cognizant of the autonomy of LGUs pursuant to the 1987 Constitution and RA No. 7160, there are no new or additional functions or services that are being devolved to LGUs, nor personnel being transferred from the National Government Agencies (NGAs) to LGUs.

⁷ An Act Amending Sections 138, 139, 140, and 142 of the National Internal Revenue Code, as amended, and for Other Purposes

⁸ Cagayan Economic Zone Act of 199

⁹ An Act Amending RA No. 7227, as amended, otherwise known as the Bases Conversion and Development Act of 1992, and for Other Purposes

¹⁰ An Act to Empower the Commissioner of Internal Revenue to Require the Payment of the Value-Added Tax (VAT) Every Month and to Allow LGUs to Share in VAT Revenue, Amending for this Purpose Certain Sections of the National Internal Revenue Code

¹¹ An Act Amending RA No. 6632, entitled, "An Act Granting the Philippine Racing Club, Inc., a Franchise to Operate and Maintain a Race Track for Horse Racing in the Province of Rizal, and Extending the said Franchise by Twenty-Five Years from the Expiration of the Term Thereof."

¹² An Act Amending RA No. 6631, entitled, "An Act Granting the Manila Jockey Club, Inc., a Franchise to Construct, Operate, and Maintain a Racetrack for Horse Racing in the City of Manila or Any Place within the Provinces of Bulacan, Cavite or Rizal and Extending the said Franchise by Twenty-Five Years from the Expiration of the Term Thereof."

¹³ Revised Fire Code of the Philippines of 2008

¹⁴ Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and For Other Purposes

Section 2 (a) of EO No. 138 prescribes as one of the guiding principles of full devolution of functions, services, and facilities to the LGUs, the role of the NG to set the national policy, development strategy, and service delivery standards, and to assist, oversee and supervise the LGUs, complementary to the stronger implementing role that the LGUs shall assume by reason of devolution.

Consequently, as prescribed under item 2.7 of National Budget Memorandum (NBM) No. 143 dated April 28, 2022,¹⁵ the funding support for local projects shall be limited to LGUs belonging to the fifth (5th) and sixth (6th) income classes, the Geographically Isolated and Depressed Areas, as well as, those with the highest poverty incidences, ranked in top third highest.

Accordingly, the LGUs that may no longer be covered by the pertinent NGAs are expected to provide funds for the implementation and delivery of devolved functions, services, and facilities pursuant to Section 17 (b) of RA No. 7160 and other existing laws. For the easy reference of LGUs concerned, appended as Annex B hereof is the list of functions and services that fall within the expenditure assignments of LGUs that were previously implemented by certain NGAs and government-owned and/or –controlled corporations.

Finally, pursuant to EO No. 138, the LGUs shall ensure that the implementation of their respective LGU Devolution Transition Plans, LGU Capacity Development Agenda, and LGU Communications Plans and Strategies are prioritized in their respective Annual Investment Programs (AIPs) and Annual Budgets.

- 2.2.5.2 Each LGU shall appropriate in its annual budget no less than twenty percent (20%) of its NTA share for development projects, which is commonly known as the 20% Development Fund (DF), as mandated under Section 287 of RA No. 7160.

The 20% DF shall be utilized in accordance with the DBM-Department of Finance-DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020.¹⁶

- 2.2.5.3 As provided under Section 21 of RA No. 10121,¹⁷ Rule 18 of its Implementing Rules and Regulations (IRR), and item 4.0 of National Disaster Risk Reduction and Management Council (NDRRMC)-DBM-DILG JMC No. 2013-1 dated March 25, 2013,¹⁸ not less than five

¹⁵ Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2

¹⁶ Revised Guidelines on the Appropriation and Utilization of the Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) [now NTA] for Development Projects

¹⁷ Philippine Disaster Risk Reduction and Management Act of 2010

¹⁸ Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF)

percent (5%) of the estimated revenue of LGUs from regular sources¹⁹ shall be set aside as the Local Disaster Risk Reduction and Management Fund, and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.

2.2.5.4 Pursuant to Section 324 (c) of RA No. 7160, provinces, cities, and municipalities shall provide aid to their component barangays in the amount of not less than one thousand pesos (Php 1,000.00) per barangay.

2.2.5.5 The FY 2023 annual budgets of LGUs shall likewise include PPAs that can be attributed and built-in within the budget levels for the following:

- Gender and Development pursuant to RA No. 7192,²⁰ RA No. 9710,²¹ and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016;²²
- Senior Citizens and Persons with Disabilities pursuant to RA No. 9994²³ amending RA No. 7432,²⁴ and RA No. 9442²⁵ amending RA No. 7277;²⁶
- Combatting AIDS pursuant to RA No. 8504;²⁷ and
- Implementation of the programs of the Local Councils for the Protection of Children pursuant to RA No. 9344.²⁸

2.2.5.6 In accordance with Section 329 of RA No. 7160 and Section 20 (a) of RA No. 10742,²⁹ as amended by RA No. 11768,³⁰ the barangays shall set aside ten percent (10%) of the general fund of the barangay for the Sangguniang Kabataan (SK). The Sangguniang Barangays shall appropriate the SK funds in lump sums which shall be disbursed for youth development and empowerment purposes.

¹⁹ Refer to local taxes, fees, and receipts that may be collected by the LGU, including the NTA and other shares provided for in Sections 284, 290 and 291 of RA No. 7160, but exclusive of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and other similar receipts.

²⁰ Women in Development and Nation Building Act

²¹ The Magna Carta of Women

²² Amendments to Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2013 01: Guidelines on the Localization of the Magna Carta of Women

²³ Expanded Senior Citizens Act of 2010

²⁴ An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes

²⁵ An Act Amending RA No. 7227, Otherwise Known as the "Magna Carta for Disabled Persons," and for Other Purposes

²⁶ Magna Carta for Disabled Persons

²⁷ Philippine AIDS Prevention and Control Act of 1998

²⁸ Juvenile Justice and Welfare Act of 2006

²⁹ Sangguniang Kabataan Reform Act of 2015

³⁰ An Act Strengthening the Sangguniang Kabataan, Institutionalizing Additional Reforms to Revitalize Youth Participation in Local Governance and by Providing Honorarium, Other Benefits and Privileges, Amending for the Purpose Certain Sections of Republic Act No. 10742, Otherwise Known as the "Sangguniang Kabataan Reform Act of 2015"

In the appropriation, release, planning, and budgeting process for the SK funds, the barangays and the SKs are enjoined to observe the policies and procedures prescribed under DBM-DILG-National Youth Commission JMC No. 1, s. 2019 dated January 23, 2019³¹ and other guidelines that may be issued for the implementation of RA No. 11768.

2.2.6 Pursuant to Section 305 (h) of RA No. 7160, local budget plans and goals shall, as far as practicable, be harmonized with national development plans, goals, and strategies to optimize the utilization of resources and to avoid duplication in the use of fiscal and physical resources.

2.2.6.1 To this end, the LGUs are enjoined to align their programs, projects, and activities (PPAs) with the priorities of the National Government, specifically those embodied under the updated Philippine Development Plan and Public Investment Program for 2017-2022.

2.2.6.2 Moreover, in accordance with EO No. 27 dated June 1, 2017,³² the PPAs of LGUs shall have a results-oriented focus on national development goals and shall be in line with *AMBISYON NATIN 2040*, the 2030 Agenda for Sustainable Development, which is anchored on a set of Sustainable Development Goals, and the President's 0+10-Point Socio-Economic Agenda.

2.2.6.3 The LGUs are also advised to align their development plans, investment programs, and budgets to the economic and social plans and strategies adopted by the National Government in relation to the Coronavirus Disease 2019 (COVID-19) pandemic.

2.2.6.4 Finally, the LGUs are reminded to ensure that the PPAs committed to the attainment of targets in the Provincial/National Capital Region LGUs Results Matrices are prioritized in their respective budgets to ensure convergence and alignment of initiatives at the different levels of government.

2.2.7 Section 305 (i) of RA No. 7160 provides that local budgets shall operationalize approved local development plans. For this purpose, LGUs shall prepare the total resource AIP³³ for the budget year, which shall be culled out from the Local Development Investment Program (LDIP), which in turn shall be based on the approved Barangay Development Plan in the case of barangays, Comprehensive Development Plan in the case of cities and municipalities, and Provincial Development and Physical Framework Plan in the case of provinces.

³¹ Guidelines on the Appropriation, Release, Planning and Budgeting Process for the SK Funds

³² Directing All Government Agencies and Instrumentalities, Including Local Government Units, To Implement the Philippine Development Plan and Public Investment Program for the Period 2017-2022

³³ The template of the AIP for provinces, cities and municipalities is provided in Annex C, while the template of the AIP for barangays is provided in Annex D.

The AIPs, as well as the LDIPs based on the approved local development plans, shall include the PPAs pertaining to the devolved functions and services pursuant to Section 17 (b) of RA No. 7160, as elucidated in EO No. 138 and this LBM.

- 2.2.8 Given the uncertainty as to when the COVID-19 pandemic will finally end, LGUs are encouraged to continue to provide funds for COVID-19-related PPAs and expenses, as may be necessary.

The COVID-19-related PPAs and expenses that may be funded by the LGUs may include those that are related to the prevention of the spread of COVID-19, provision of basic services to the affected population, necessary support to frontline workers, procurement and administration of COVID-19 vaccines, and ancillary supplies and services, subject to the provisions of the COVID-19 Vaccination Program Act of 2021 (RA No. 11525), and other PPAs related to COVID-19 response and recovery measures.

Nevertheless, it is understood that it is still the LGUs, upon their coordination with appropriate and competent authorities, that will determine the specific COVID-19-related PPAs and expenses that may be included in their respective annual budgets, taking into consideration the necessity for such PPAs and expenses and availability of funds, among others.

- 2.2.9 In accordance with DILG Memorandum Circular (MC) No. 2018-42 dated March 26, 2018,³⁴ all LGUs are enjoined to prioritize in the allocation of local funds the PPAs included in their respective local nutrition action plans, which shall be formulated in accordance with the Philippine Plan of Action for Nutrition 2017-2022.

- 2.2.10 Pursuant to Section 51 of RA No. 9165,³⁵ LGUs shall appropriate a substantial portion of their respective annual budgets to assist in or enhance the enforcement of said law by giving priority to preventive or educational programs and the rehabilitation or treatment of drug dependents.

Relative thereto, LGUs may refer to DILG MC No. 2021-044 dated April 14, 2021³⁶ for the list of anti-illegal drug programs and/or activities that they may prioritize and implement.

- 2.2.11 Pursuant to DILG MC No. 2013-98 dated September 10, 2013,³⁷ and DILG MC No. 2017-133 dated September 29, 2017,³⁸ all LGUs are encouraged to allocate funds for PPAs on culture, arts, and cultural heritage which shall be sourced from the annual cultural development plans prepared and approved by their respective local culture and arts councils. These PPAs shall be categorized under the social sector in the AIP and its precedent development plans in consonance with their respective Regional Development Plans.

³⁴ Adoption and Implementation of the Philippine Plan of Action for Nutrition (PPAN) 2017-2022

³⁵ Comprehensive Dangerous Drugs Act of 2002

³⁶ Guidelines for Substantial Budget Allocation for the Holistic Implementation of Anti-Drug Abuse Programs by Local Government Units

³⁷ Encouraging LGU Support to Protect and Conserve National Cultural Heritage

³⁸ Revision of DILG Memorandum Circular No. 2002-81, Titled, "Creation of Local Culture and Arts Councils"

2.2.12 Pursuant to EO No. 533 dated June 6, 2006,³⁹ the LGUs concerned shall allocate adequate funds for the development and implementation of integrated coastal management programs.

2.2.13 In accordance with Section 29 and Section 38 of RA No. 10601, Department of Agriculture (DA) – DILG JMC No. 2018-02 dated August 02, 2018, and DA-DBM-Civil Service Commission-DILG JMC No. 02 S. 2020 dated June 24, 2020, LGUs are enjoined to allocate funds for the development and implementation of devolved and mandated local agricultural and fisheries mechanization, irrigation, farm-to-market roads, and other related infrastructure programs and projects.

2.2.14 Section 4 of RA No. 11315⁴⁰ provides that a Community-Based Monitoring System (CBMS) shall be established and instituted in every city and municipality as an economic and social tool for the formulation and implementation of poverty alleviation and development programs that are specific, targeted, and responsive to the basic needs of each sector of the community.

Hence, the LGUs concerned shall provide the needed funds for the implementation of their respective mandates and functions relative to the CBMS established under RA No. 11315.

2.2.15 The FY 2023 annual budgets of provinces, cities, and municipalities shall be prepared in accordance with the procedures and schedules prescribed under RA No. 7160, and the Budget Operations Manual for LGUs, 2016 Edition, which include the following Local Budget Preparation (LBP) forms:

- LBP Form No. 1 – Budget of Expenditures and Sources of Financing (Annex E);
- LBP Form No. 2 – Programmed Appropriation and Obligation by Object of Expenditure (Annex F);
- LBP Form No. 2-A – Programmed Appropriation and Obligation for Special Purpose Appropriations (Annex G);
- LBP Form No. 3 – Plantilla of LGU Personnel (Annex H);
- LBP Form No. 3-A – Personnel Schedule (Annex I);
- LBP Form No. 4 – Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets (Annex J);
- LBP Form No. 5 – Statement of Indebtedness (Annex K);
- LBP Form No. 6 – Statement of Statutory and Contractual Obligations and Budgetary Requirements (Annex L); and

³⁹ Adopting Integrated Coastal Management as a National Strategy to Ensure the Sustainable Development of the Country's Coastal and Marine Development and Resources and Establishing Supporting Mechanisms for its Implementation

⁴⁰ Community-Based Monitoring System Act

- LBP Form No. 7 – Statement of Fund Allocation by Sector (Annex M).

2.2.16 In accordance with the DBM-Climate Change Commission (CCC)-DILG JMC No. 2015-01 dated July 23, 2015,⁴¹ the provinces, cities, and municipalities shall identify, tag, and prioritize their respective climate change PPAs. Moreover, as required under item 5.1.5 of the same JMC, the LGUs shall submit an electronic copy of the tagged AIP to the CCC.

The Process Guide for Local Climate Change Expenditure Tagging (LCCET) (Annex N) and other LCCET knowledge products issued by the CCC shall be used as a reference by the provinces, cities, and municipalities in the identification, tagging, and prioritization of their respective climate change PPAs which can be accessed through this link: <https://bit.ly/LocalCCETKProducts>. Moreover, the LGUs may coordinate with the CCET Help Desk through lguhlpdesk@climate.gov.ph or (02) 8254-7056.

2.2.17 Together with the Local Expenditure Program, the following documents shall be prepared and submitted by the local chief executives of provinces, cities, and municipalities to the local sanggunian concerned for budget authorization purposes:

- Budget Message
- Plantilla of LGU Personnel (LBP Form No. 3)
- Statement of Indebtedness (LBP Form No. 5)
- Annual Operating Budget for Local Economic Enterprise(s), if any
- AIP, duly approved by the Sanggunian through a Resolution, and supported by the following:
 - DILG-endorsed Gender and Development Plan and Budget;
 - Local Disaster Risk Reduction and Management Plan as reviewed by the appropriate reviewing authority consistent with RA No. 10121, its IRR, and pertinent issuances of the NDRRMC;
 - Local Climate Change Action Plan;
 - Peace and Order Plan;
 - Local Youth Development Plan;
 - Local Nutrition Action Plan;
 - Annual Cultural Development Plan approved by the Local Culture and Arts Council through a Resolution;
 - Indicative Annual Procurement Plan;
 - List of PPAs for the Local Council for the Protection of Children;
 - List of PPAs for Senior Citizens and Persons with Disabilities;
 - List of PPAs to Combat Acquired Immune Deficiency Syndrome (AIDS);

⁴¹ Revised Guidelines for Tagging/Tracking Climate Change Expenditures in the Local Budget (Amending JMC No. 2014-01 dated August 7, 2014)

- List of PPAs to Address the Problem of Illegal Drugs;
- LGU DTP;
- LGU CapDev Agenda; and
- Other documents/plans as may be required and/or deemed necessary in line with the full devolution of functions and services to the LGUs pursuant to EO No. 138.

2.2.18 The FY 2023 annual budgets of provinces, cities, and municipalities shall be prepared consistent with the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit (COA) Circular No. 2015-009 dated December 1, 2015.⁴²

2.2.19 In the case of barangays, their FY 2023 annual budgets shall be prepared in accordance with the procedures and schedules prescribed under RA No. 7160, using the following Barangay Budget Preparation (BBP) forms:

- BBP Form No. 1 – Budget of Expenditures and Sources of Financing (Annex O);
- BBP Form No. 2 – Programmed Appropriation by PPA, Expense Class, Object of Expenditure and Expected Results (Annex P);
- BBP Form No. 2-A – List of Projects Chargeable Against the 20% Development Fund (Annex Q);
- BBP Form No. 3 – Plantilla of Personnel (Annex R);
- BBP Form No. 4 – Statement of Indebtedness (Annex S);

2.2.20 Together with the Barangay Expenditure Program (*sample hereto attached as Annex T*), the following documents shall be prepared and submitted by the punong barangay to the sangguniang barangay for budget authorization purposes:

- Budget Message
- Plantilla of Personnel (BBP Form No. 3)
- Statement of Indebtedness (BBP Form No. 4), if any
- AIP, duly approved by the Sanggunian through a Resolution, and supported by the following:
 - Indicative Annual Procurement Plan;
 - DILG-endorsed Gender and Development Plan and Budget;
 - Barangay Disaster Risk Reduction and Management Plan as reviewed by the appropriate reviewing authority consistent with RA No. 10121, its IRR, and pertinent issuances of the NDRRMC;
 - Barangay Nutrition Action Plan; and
 - Other documents/plans as may be required and/or deemed necessary in line with the full devolution of functions and services to the LGUs pursuant to EO No. 138.

⁴² Prescribing the Revised Chart of Accounts for Local Government Units

- 2.2.21 The FY 2023 annual budgets of barangays shall be prepared consistent with the Manual on Financial Management for Barangays, as prescribed under COA Circular No. 2015-011 dated December 1, 2015.⁴³
- 2.2.22 As provided in Item 2.0 of Local Budget Circular (LBC) No. 137 dated July 13, 2021,⁴⁴ all positions in the LGUs shall be allocated to their proper position titles and salary grades in accordance with the Index of Occupational Services, Position Titles, and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition.
- 2.3 Personal Services (PS) Limitation of LGUs
 - 2.3.1 To enable the LGUs to pursue organizational and staffing changes in view of the full devolution of functions and services pursuant to EO No. 138, the enforcement of PS limitation under Sections 325 (a) and 331 (b) of RA No. 7160 will be proposed to be waived for the LGUs' hiring of additional personnel/manpower who will implement the devolved services and functions.
 - 2.3.2 Nevertheless, it is emphasized that said proposal will be included in the FY 2023 National Expenditure Program, which shall be subject to budget authorization/legislation by Congress.
 - 2.3.3 For this purpose, LGUs shall be guided by the guidelines prescribed under LBC No. 145 dated March 2, 2022.⁴⁵
- 2.4 To mitigate the effects of the lower FY 2023 NTA shares, the LGUs are strongly encouraged to:
 - 2.4.1 fully maximize their respective local revenue generation powers pursuant to RA No. 7160 and other applicable laws, rules and regulations; and
 - 2.4.2 exercise prudence in their expenditure management.
- 2.5 The LGUs may coordinate with the DBM ROs for the necessary technical assistance in the preparation of their respective FY 2023 annual budgets, including the use of the Electronic Budget (eBudget) System for LGUs for provinces, cities, and municipalities. The barangays may also coordinate with the local budget officers of their mother LGUs for the necessary technical assistance in the preparation of their respective FY 2023 annual budgets.

⁴³ Prescribing the Use of the Manual on Financial Management for Barangays

⁴⁴ Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition

⁴⁵ Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 93 of the General Provisions (GPs) of the Fiscal Year (FY) 2022 General Appropriations Act (GAA), Republic Act (RA) No. 11639, and Years Thereafter

3.0 **MONITORING AND EVALUATION SYSTEM**

The LGUs are enjoined to fully cooperate in the implementation of the results-oriented based monitoring and evaluation system that will be established by the oversight agencies, other NGAs, and/or Committee on Devolution, as the case may be, in order to ensure the purposive monitoring and assessment of the performance of LGUs in the delivery of devolved functions and services. This is in support of good governance, transparency, accountability, and evidence-based decision-making.

4.0 **RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the disbursement of funds 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 funds are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws.

5.0 Please be guided accordingly.


TINA ROSE MARIE L. CANDA
Officer-in-Charge



REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	649,255,353	34,277,151,012	190,453,997	14,396,973,370	49,513,833,732
CORDILLERA ADMINISTRATIVE REGION	7,845,384,419	2,587,944,323	10,696,078,813	3,495,021,248	24,624,428,803
REGION I	9,890,452,426	6,249,672,352	17,495,111,084	9,982,644,520	43,617,880,382
REGION II	11,149,095,830	6,046,088,592	17,410,421,153	7,005,298,712	41,610,904,287
REGION III	20,126,767,553	14,678,175,982	28,831,762,441	16,023,672,702	79,660,378,678
REGION IV.A	22,969,158,583	25,000,230,344	27,954,508,905	20,880,110,122	96,804,007,954
REGION IV.B	10,073,401,678	4,767,271,570	15,628,731,243	5,212,162,911	35,681,567,402
REGION V	12,597,167,638	5,990,283,908	19,785,940,677	10,999,697,101	49,373,089,324
REGION VI	14,076,357,259	16,717,107,321	20,286,333,622	13,595,320,848	64,675,119,050
REGION VII	11,503,012,705	16,190,735,688	18,350,052,533	12,027,533,789	58,071,334,715
REGION VIII	11,220,591,163	8,223,601,307	18,637,596,427	11,122,108,947	49,203,897,844
REGION IX	7,037,628,196	8,059,959,572	11,549,051,161	6,513,724,593	33,160,363,522
REGION X	9,988,972,472	11,904,813,178	14,291,943,788	7,676,117,381	43,861,846,819
REGION XI	9,311,818,658	12,685,878,356	11,202,396,118	6,498,486,176	39,698,579,308
REGION XII	9,774,772,645	5,292,477,662	14,396,142,062	5,606,990,858	35,070,383,227
REGION XIII	8,574,380,691	7,061,403,064	11,652,075,256	4,583,810,463	31,871,669,474
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	11,873,636,171	2,929,059,209	20,532,836,240	8,434,111,859	43,769,643,479
GRAND TOTAL	188,661,853,440	188,661,853,440	278,891,435,520	164,053,785,600	820,268,928,000
	=====	=====	=====	=====	=====

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

EXPENDITURE ASSIGNMENT BASED ON THE LOCAL GOVERNMENT CODE OF 1991

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Agriculture and Department of Agrarian Reform	Agriculture Extension and On-site Research Services Distribution of Production Inputs under Banner Programs, including Fisheries Market Development and Assistance Infrastructure Facilities Development	Agricultural extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy farms, livestock markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives and other collective organizations, as well as the transfer of appropriate technology	<ul style="list-style-type: none"> • Agriculture extension on-site research services and facilities related to agriculture and fishery activities related to dispersal of livestock, poultry, fingerlings and seedlings; operation of demonstration farms; improvement of local distribution channels, inter-barangay irrigation systems; and enforcement of fishery laws • Fish ports 		Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations
❖ Department of Education	Local Infrastructure Services	-	School buildings and other facilities for public elementary and secondary schools		-
		-	Information services which include maintenance of public library		Information and reading center
❖ Department of Natural Resource	Natural Resource	Enforcement of forestry laws limited	Implementation of community-		-

¹ All the services and facilities of the municipality and province, and in addition thereto, adequate communication and transportation facilities and support for education, police and fire services and facilities

Annex B

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
Environment and Natural Resources	Management Services	to community-based forestry projects, pollution control law, small scale mining law, and other laws on environment protection; and mini-hydroelectric projects for local purposes	based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers; establishment of tree parks, greenbelts and similar forest development projects		
	Environmental Services	Enforcement of pollution control law	Solid waste disposal system or environmental management system		Services and facilities related to beautification and solid waste collection
❖ Department of Finance	Other Services: Revenue Mobilization Services	Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means	Information services which include tax and marketing information systems		
❖ Department of Health, Department of Science and Technology-Food and Nutrition Research Institute, and National Economic and Development	Health Services	Health services which include hospitals and other tertiary health services	<ul style="list-style-type: none"> Health services which include the implementation of programs and projects on: <ul style="list-style-type: none"> Primary health care, Maternal and child care, and Communicable and non-communicable disease control services Access to secondary and tertiary health services Purchase of medicines, 		Health services which include the maintenance of barangay health centers

Annex B

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
Authority- Commission on Population and Development			medical supplies, and equipment needed to carry out the services herein enumerated • Rehabilitation programs for victims of drug abuse • Nutrition services and family planning services • Clinics, health centers, and other health facilities necessary to carry out health services		
❖ Department of Information and Communications Technology- National Telecommunications Commission		Inter-municipal telecommunications services	-		-
❖ Department of the Interior and Local Government	Other Services: Local Government Development and Supervision; Maintenance of Peace and Order	Provincial buildings, freedom parks and other public assembly areas and similar facilities	Municipal buildings, cultural centers, public parks, including freedom parks, playgrounds, and sports facilities and equipment, and other similar facilities		-
		Provincial jails	Sites for police and fire stations and substations and municipal jail		-
		-	Public markets, slaughterhouses, and other municipal enterprises		Satellite or public market, where viable
		-	Public cemetery		-

Annex B

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Justice		-	-		Maintenance of Katarungang Pambarangay
❖ Department of Labor and Employment	Other Services: Employment Facilitation	-	Information services which include job placement information systems		-
❖ Department of Public Works and Highways	Local Infrastructure Services	Provincial roads and bridges, inter-municipal waterworks, drainage and sewerage, flood control, reclamation projects	<ul style="list-style-type: none"> • Municipal roads and bridges, small water impounding projects and other similar projects, rainwater collectors and water supply systems, seawalls, dikes, drainage and sewerage, flood control • Facilities related to general hygiene and sanitation 		<ul style="list-style-type: none"> • Maintenance of barangay roads and bridges and water supply systems • Infrastructure facilities such as multi-purpose hall, multi-purpose pavement, plaza, sports center, and other similar facilities • Services and facilities related to general hygiene and sanitation
❖ Department of Social Welfare and Development, Office of Presidential Adviser on the Peace Process, and National Youth Commission	Social Welfare Services	Social welfare services including programs for rebel returnees, relief operations and population development services	<ul style="list-style-type: none"> • Social welfare services including child and youth programs, family and community programs, welfare programs for women, elderly and persons with disabilities, community-based rehabilitation programs for vagrants, beggars, street children, juvenile delinquents • Livelihood and other pro-poor projects 		Social welfare services such as maintenance of day-care centers

Annex B

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Trade and Industry		Investment support services, including access to credit financing	Information services on investments information systems		-
❖ Department of Trade and Industry and Department of Science and Technology	Other Services	Industrial research and development services, as well as the transfer of appropriate technology	-		-
❖ Department of Transportation	Transportation Services	-	Infrastructure facilities such as traffic signals and road signs, and similar facilities		-
❖ Department of Tourism	Tourism Services	Tourism development and promotion programs	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities		-
❖ National Housing Authority and Social Housing Finance Corporation	Housing Services	Programs and projects for low-cost housing and other mass dwelling	-		-
❖ National Irrigation Administration	Local Infrastructure Services	Irrigation systems	Communal irrigation		-

Annex C

FY _____ Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of _____

Province/City/Municipality: _____

☐ No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code	Program/Project/ Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change expenditure (In Thousand Pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Capital Outlay (CO)	Total (11) 8+9+10	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(12)	(13)	(14)
General Services (1000)													
Social Services (3000)													
Economic Services (8000)													
Other Services (9000)													

Prepared by:

 Planning Officer _____
 Date: _____

 Budget Officer _____
 Date: _____

Attested by:

 Local Chief Executive _____
 Date: _____

FY _____ Annual Investment Program (AIP)
By Program/Project/Activity by Sector

Barangay: _____
 City/Municipality: _____
 Province: _____

AIP Reference Code	Program/Project/ Activity Description	Implementing Office/Unit	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (In Thousand Pesos)			
			Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Capital Outlay (CO)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) 8+9+10
General Services (1000)										
Social Services (3000)										
Economic Services (8000)										
Other Services (9000)										

Prepared by:

Attested by:

 Barangay Secretary
 Date: _____

 Barangay Treasurer
 Date: _____

 Punong Barangay
 Date: _____

Budget of Expenditures and Sources of Financing

LGU: _____

GENERAL FUND

Particulars 1	Account Code 2	Income Classification 3	Past Year (Actual) 4	Current Year Appropriation			Budget Year (Proposed) 8
				First Semester (Actual) 5	Second Semester (Estimate) 6	Total 7	
I. Beginning Cash Balance							
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Real Property Tax (RPT) (Basic RPT)							
b. Business Tax							
c. Other Local Tax							
Total Tax Revenue							
2. Non-Tax Revenue							
a. Regulatory Fees							
b. Service/User Charges							
c. Receipts from Economic Enterprise							
d. Other Receipts							
Total Non-Tax Revenue							
Total Local Sources							
B. External Sources							
1. Internal Revenue Allotment							
2. Share from GOCCs (PAGCOR and PCSO)							
3. Other Shares from National Tax Collection							
a. Share from Ecozone							
b. Share from EVAT							
c. Share from National Wealth							
d. Share from Tobacco Excise Tax							
4. Inter-Local Transfer							
5. Extraordinary Receipts/Grants/Donations/Aids							
Total External Sources							
C. Non-Income Receipts							
1. Capital Investment Receipts							
a. Proceeds from Sale of Assets							
b. Proceeds from Sale of Debt Securities of Other Entities							
c. Collection of Loans Receivable							
Total Capital Investment Receipts							
2. Receipts from Loans and Borrowings							
a. Acquisition of Loans							
b. Issuance of Bonds							
Total Receipts from Borrowings and Loans							
Total Non-Income Receipts							
Total Receipts							
III. Expenditures							
Personal Services							
Salaries and Wages							
Salaries and Wages - Regular							
Other Compensation							
Personal Economic Relief Allowance (PERA)							
Personnel Benefit Contributions							
Other Personnel Benefits							

Particulars 1	Account Code 2	Income Classification 3	Past Year (Actual) 4	Current Year Appropriation			Budget Year (Proposed) 8
				First Semester (Actual) 5	Second Semester (Estimate) 6	Total 7	
Maintenance and Other Operating Expenses Traveling Expenses Training and Scholarship Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Awards/Rewards Expenses Survey, Research, Exploration and Development Expenses Demolition/Relocation and Desilting/Dredging Expenses Generation, Transmission and Distribution Expenses Confidential and Extraordinary Expenses Professional Services General Services Repairs and Maintenance Financial Assistance / Subsidy Financial Expenses Capital Outlays Investment Property Land and Buildings Property, Plant and Equipment Land Land Improvements Biological Assets Intangible Assets Special Purpose Appropriations (SPAs) Appropriation for Development Programs/Projects (20% Development Fund) Appropriation for Local Disaster Risk Reduction and Management (LDRRM) Programs/Projects (5% LDRRM Fund) Appropriations for Debt Service Advances/Loans to Local Economic Enterprises/Public Utilities Aid to Barangays Other Authorized SPAs Total Expenditures IV. Ending Balance							

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

Local Treasurer

Local Budget Officer

Local Planning Development Officer

Local Accountant

Approved:

Local Chief Executive

INSTRUCTIONS

Column 1 – Indicate the receipts by major source. The beginning cash balance shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations, 20% Development Fund).

Column 2 – Indicate the account code for each itemized receipt using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 dated December 1, 2015.

Column 3 – Classify the income into regular (R) or non-regular (NR).

Column 4 - Indicate the past year's actual receipts and expenditures. The past year's actual receipts and expenditures shall be jointly certified by the Local Treasurer and the Local Accountant.

Columns 5 and 6 – Indicate current year's estimated receipts and expenditures, as follows:

- First semester – actual receipts and expenditures jointly certified by the Local Treasurer and the Local Accountant.
- Second semester – estimated receipts and expenditures prepared by the Local Budget Officer.

Column 7 – Indicate the totals of the amounts under Columns 5 and 6.

Column 8 – Indicate the proposed amount of receipts and expenditures for the budget year.

Note:

1. Prepare the same form for each local economic enterprise/public utility.

2. Based on the Bureau of Local Government Finance Memorandum Circular No. 16-2015 dated June 19, 2015 re Local Public Financial Management (PFM) Tools for the Electronic Statement of Receipts and Expenditures (which include the Guidebook for the New Local Government Financial Performance Monitoring System), regular revenues refer to taxes, fees and receipts actually realized, including the IRA and other shares provided for in Sections 284, 290 and 291 of RA No. 7160, but exclusive of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and other similar receipts.

LBP Form No. 2

Programmed Appropriation and Obligation by Object of Expenditure

LGU: _____

Office: _____

Object of Expenditure 1	Account Code 2	Past Year (Actual) 3	Current Year (Estimate)			Budget Year (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimate) 5	Total 6	
Personal Services						
Salaries and Wages						
Salaries and Wages - Regular						
Other Compensation						
Personal Economic Relief Allowance (PERA)						
Personnel Benefit Contributions						
Other Personnel Benefits						
Maintenance and Other Operating Expenses						
Traveling Expenses						
Training and Scholarship Expenses						
Supplies and Materials Expenses						
Utility Expenses						
Communication Expenses						
Awards/Rewards Expenses						
Survey, Research, Exploration and Development Expenses						
Demolition/Relocation and Desilting/Dredging Expenses						
Generation, Transmission and Distribution Expenses						
Confidential and Extraordinary Expenses						
Professional Services						
General Services						
Repairs and Maintenance						
Financial Assistance / Subsidy						
Financial Expenses						
Capital Outlays						
Investment Property						
Land and Buildings						
Property, Plant and Equipment						
Land						
Land Improvements						
Biological Assets						
Intangible Assets						
Total Appropriations						

Prepared: _____

Department Head

Reviewed: _____

Local Budget Officer

Approved: _____

Local Chief Executive

INSTRUCTIONS

This form is intended to reflect the following:

Column 1 – Indicate the applicable Objects of Expenditures. Indicate under Financial Expenditures whether the amounts represent bank charges, interest expense, commitment charges, documentary stamp expense and other financial charges, losses incurred relative to foreign exchange transactions and debt service subsidy to GOCCs consistent with NGAs.

Column 2 – Indicate account code using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 dated December 1, 2015.

Column 3 – Indicate the actual expenditures incurred in the Past Year.

Columns 4 and 5 – Indicate current year's expenditures, as follows:

- First semester – actual expenditures as certified by the Local Accountant.
- Second semester – estimated expenditures prepared by the Department Head

The totals of this column for all Departments/Offices should tally with the amount of Expenditures per Columns 5 and 6 of LBP Form No. 1.

Column 6 – Indicate the totals of the amounts under Columns 5 and 6.

Column 7 – Indicate the proposed expenditures for the budget year.

Note:

The Local Budget Officer shall prepare a summary for all offices using LBP Form No. 1.

Annex G

LBP Form No. 2-A

Programmed Appropriation and Obligation for Special Purpose Appropriations

LGU: _____

Office: _____

AIP Reference Code 1	Sector 2	Program/Project/Activity 3	Past Year (Actual) 4	Current Year		Budget Year (Proposed) 7
				Actual 5	Estimate 6	

Prepared: _____
Department Head

Reviewed: _____
Local Budget Officer

Approved: _____
Local Chief Executive

Note:

This form is intended to reflect the details of Special Purpose Appropriations lodged under each Department/Office.

LBP Form No. 3

Plantilla of LGU Personnel FY _____

LGU: _____

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase / Decrease
				Rate/Annum		Rate/Annum		
Old 1	New 2			3	4	SG / Step 5	Amount 6	

Prepared:

Human Resource Management Officer

Reviewed by:

Local Budget Officer

Approved:

Local Chief Executive**INSTRUCTIONS**

Columns 1 and 2 – Indicate the old and new item numbers of the plantilla position.

Columns 3 and 4 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word "vacant" under column 4. If the position is proposed for abolition, place the position title inside a bracket. If the position is proposed for reclassification, place the previous position title in a bracket and indicate the proposed position title below it.

Column 5 and 6 – Indicate the current salary grade/step and corresponding rate per annum of each position. Include as a footnote the compensation law/circular being implemented. For the initial implementation of changes, attach a copy of the Position Allocation List.

Column 7 and 8 – Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 9 – Indicate the difference between the old and the new rates of compensation per annum for the budget year.

Additional Instructions:

1. Prepare the same form for each local economic enterprise/public utility.
2. Separate plantilla using the same format shall be prepared for Casual Employees whose salaries are chargeable against Personal Services Appropriation.
3. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

Note:

This form is a consolidation of all LBP Form No. 3-A of all departments and offices in the LGU.

LBP Form No. 3-A

Personnel Schedule FY _____

LGU : _____

Department/Office: _____

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase / Decrease
				Rate/Annum		Rate/Annum		
Old 1	New 2			SG / Step 5	Amount 6	SG / Step 7	Amount 8	
		3	4	5	6	7	8	9

Prepared:

Department Head

Reviewed:

Human Resource Management Officer

Approved:

Local Chief Executive**INSTRUCTIONS**

Columns 1 and 2— Indicate the old and new item numbers of the plantilla position.

Columns 3 and 4 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word “vacant” under column 4. If the position is proposed for abolition, place the position title inside a bracket. If the position is proposed for reclassification, place the previous position title in a bracket and indicate the proposed position title below it.

Column 5 and 6 – Indicate the current salary grade/step and corresponding rate per annum of each position. Include as a footnote the compensation law/circular being implemented. For the initial implementation of changes, attach a copy of the Position Allocation List.

Column 7 and 8 – Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 9 – Indicate the difference between the old and the new rates of compensation per annum for the budget year.

Note:

1. Prepare the same form for each local economic enterprise/public utility.
2. Separate plantilla using the same format shall be prepared for Casual Employees whose salaries are chargeable against Personal Services Appropriation.
3. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY _____

LGU: _____

Department/Office :
Mandate :
Vision :
Mission :
Organizational Outcome :

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance / Output Indicator 4	Target for the Budget Year 5	Proposed Budget for the Budget Year			
					PS 6	MOOE 7	CO 8	Total 9

Prepared:

Reviewed: Local Finance Committee

Department Head_____
Local Planning and Development Coordinator_____
Local Budget Officer_____
Local Treasurer

Approved:

Local Chief Executive**INSTRUCTIONS**

Mandate: Quote the provision of the LGC on the mandate of the department/office.

Vision: Indicate the future role of the department/office in the LGU's development.

Mission: Indicate the significant role of the department/office in attaining the vision.

Organizational Outcome: The specific short-term benefits to clients and the community as a result of the LGU's delivery of Major Final Outputs as defined in the organization's results framework.

Column 1- Indicate the PPA reference code reflected in the AIP corresponding to each PPA.

Column 2- Indicated a concise description of the work to be done, as the same with those reflected in AIP under a particular sector to achieve specific objectives.

Column 3- Indicate the good or service that a department/agency is mandated to deliver to external clients through the implementation of PPAs.

Column 4- Indicate the means for measuring the quantity, quality, and timeliness of service delivery to the clients.

Column 5- Indicate the target for the budget year in terms of the performance indicator expressed in quantity, quality, and timeliness.

Columns 6,7,8 and 9 – Indicate the proposed budget for the PPA, broken down by expense class - Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO), including Special Purpose Appropriations attributed to and implemented by the Department/Office.

Note: This Form shall be prepared by the Department Head, reviewed by the Local Planning and Development Coordinator for the targets, and the Local Budget Officer for the proposed budget, and approved by the Local Chief Executive.

Statement of Indebtedness

LGU: _____

Creditor 1	Date Contracted 2	Term 3	Principal Amount 4	Purpose 5	Previous Payments Made			Amount Due (Budget Year)			Balance of the Principal 12
					Principal 6	Interest 7	Total 8	Principal 9	Interest 10	Total 11	

Certified Correct:

Noted by:

Local Accountant_____
Local Chief Executive**INSTRUCTIONS**

This form is intended to reflect the following:

Column 1 – Full name of creditors with their corresponding addresses under each fund/special account and under each office.

Column 2 – Date when the obligation is incurred.

Column 3 – Period (months/years) within which to pay the loan.

Column 4 – Principal amount of the loan.

Column 5 – Purpose of the loan incurred.

Columns 6, 7 and 8 – Total payments prior to budget year, including payments within the current year.

Columns 9, 10 and 11 – Amounts due and budgeted for the budget year.

Column 12 – Balance of the principal after deducting previous payments and amount due for the budget year.

Note:

1. In filling-out the form, coordination with the local budget officer and other local official(s) concerned may be done.
2. Prepare the same form for each local economic enterprise/public utility.

LBP Form No. 6

Statement of Statutory and Contractual Obligations and Budgetary Requirements FY _____

LGU: _____

Description 1	Amounts 2
1. Statutory and Contractual Obligations 1.1 5% MMDA Contribution for LGUs in NCR only (RA No. 7924) 1.2 Retirement Gratuity 1.3 Terminal Leave Benefits 1.4 Debt Service 1.5 Employees Compensation Insurance Premiums 1.6 PhilHealth Contributions 1.7 Pag-IBIG Contribution 1.8 Retirement and Life Insurance Premiums 2. Budgetary Requirements 2.1 20% of IRA for Development Fund 2.2 5% Local Disaster Risk Reduction and 2.3 Financial Assistance to Barangays (Php 1,000.00 minimum aid) TOTAL	

Certified Correct:

Local Budget Officer_____
Local Treasurer_____
Local Planning and
Development Coordinator

Approved:

Local Chief Executive

Note:

1. This form presents the statutory and contractual obligations, and budgetary requirements.
2. Prepare the same form for each local economic enterprise/public utility.

Statement of Fund Allocation by Sector CY _____

LGU: _____

Particulars 1	Account Code 2	General Public Services 3	Social Services 4	Economic Services 5	Other Services 6	Total 7
TOTAL APPROPRIATIONS						

Certified Correct:

Approved:

Local Budget Officer_____
Local Chief Executive**INSTRUCTIONS**

The Statement of Fund Allocation is a summary of appropriations covering the proposed expenditures of the budget year.

Column 1 - Indicate all allocations by sector/service and specific object of expenditures, inclusive of lump-sum appropriations for 5% Disaster Risk Reduction Management Fund, 20% Development Fund, Aid to Barangays and Financial Expenses.

Column 2 - Indicate account code using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 dated December 1, 2015.

Columns 3-6 - The classification of PPAs that should fall within a sector shall follow these guidelines:

Column 3: General Public Services Sector - All PAPs that provide planning, financial, administrative, legal and legislative services to the frontline services of the LGUs shall be categorized within this sector.

Column 4: Social Services Sector - All PAPs that promote the well-being and general welfare of constituents or people like education, health, public safety, and protection of the marginalized and disadvantaged members of the society shall be classified within this sector.

Column 5: Economic Services Sector - All PAPs directed towards promoting growth in the economy, using all factors in production, like increasing productivity in agriculture and all other industries, generating employment and other livelihood projects, shall fall within this sector.

Column 6: Other Services - PAPs that cannot be categorized in any of the sectors identified above.

Note:

Prepare the same form for each local economic enterprise/public utility.

Process Guide for Climate Change Expenditure Tagging (CCET)

Strengthening the mainstreaming of climate change in domestic plans and programs necessitates allocation of public funds for the implementation of climate adaptation and mitigation initiatives. Recognizing this, DBM, CCC, and DILG led the institutionalization of Climate Change Expenditure Tagging through DBM-CCC-DILG Joint Memorandum Circular 2015-01 for LGUs to take stock, track, and report climate change PPAs and expenditures identified in their Annual Investment Programs.

1 Establish climate change rationale

The climate and disaster risk assessment (CDRA) provides a summary of the impacts of climate change to the socio-economic conditions of the planning area and its spatial and sectoral implications in the future.

The greenhouse gas inventory (GHGI) explains the scope and sectors of greenhouse gas emissions.

Together, the CDRA and GHGI form the climate change rationale which serves as the basis for determining adaptation and mitigation strategies in view of development objectives.

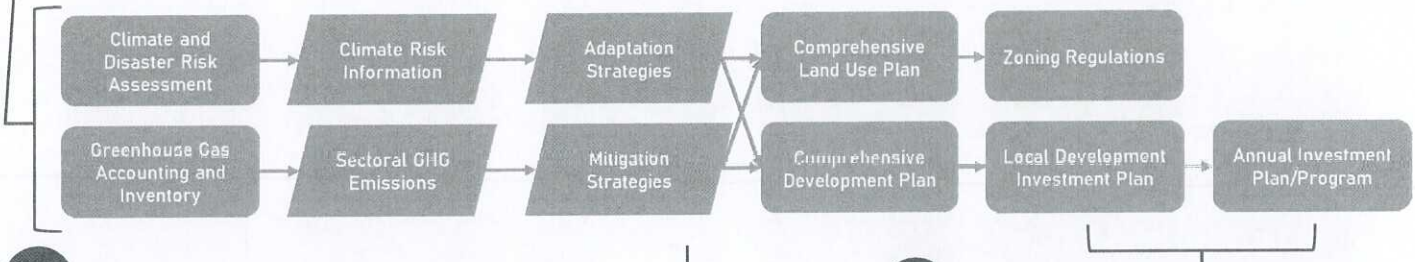
2.1 Determine climate change adaptation strategies

Adaptation is the process of adjustment or facilitate adjustment to actual or expected climate and its effects to moderate or avoid harm or to exploit beneficial opportunities (IPCC, AR5).

Using CDRA outputs as reference in designing and prioritizing adaptation strategies is key to ensuring that these are responsive to current and future issues and opportunities in the planning area.

The CCET Typologies may also be used as reference in designing and deciding on adaptation strategies.

Strategic Priority 2 - Water Sufficiency			
1 - Water Supply		4 - Service Delivery	
Code	4 - Service Delivery	Code	4 - Service Delivery
A214-04	Incorporate changes in design of sanitation systems, wastewater treatment, and disposal system in response to extreme weather and flood events arising from climate change and climate variability.		
A214-05	Implement/install water harvesting technologies (e.g. small water impounding project)		



2.2 Determine climate change mitigation strategies

Mitigation, in the context of climate change, refers to human intervention that reduce anthropogenic emissions sources and enhance removals by sinks of all GHG, including ozone-depleting substances and their substitutes (Climate Change Act of 2009 as amended)

In generating low emission development strategies, one may consider reviewing existing mitigation activities in solid waste management, wastewater control and treatment, forest management, or energy efficiency. This way, GHG emissions reduction is achieved while pursuing sustainable development.

The CCET Typologies may also be used as reference in designing and deciding

Strategic Priority 3 - Ecological and Environmental Stability			
2 - Solid Waste		4 - Service Delivery	
Code	4 - Service Delivery	Code	4 - Service Delivery
		M324-01	Waste reduction and diversion program/intensity waste segregation at source, discard recovery, composting, and recycling
		M324-02	Construction and operation of Materials Composting and Recovery Facility (MCRF), Buyback Center, Purchase of MCRF equipment

3 Tag climate change adaptation and mitigation prioritized PPAs

It is strongly suggested that the LDIP and AIP with CCET be used in the implementation of adaptation and mitigation options since they are the primary implementation instruments for local plans.

AIP Reference Code	Program/Activity/Project Description	Implementing Office/Department	Schedule of Implementation		Estimated Expenditure	Funding Source	Amount		Total AIP Expenditure	Climate Change Expenditure	Climate Change Expenditure as % of Total AIP Expenditure	CCET Typology Code
			Start Date	Completion Date			Planned Expenditure	Actual Expenditure				
General Services												
Local Services												
Regional Services												
Other Services												

4 Transmit soft copy of AIP to CCET Help Desk

The Climate Change Commission tracks climate actions on the ground and CCET plays a crucial role in it. Monitoring adaptation and mitigation informs policy- and decision-making at the national and local level.

Attachments include the AIP, AIP in CCET Analysis Tool, and Quality Assurance and Review Form.

Send to: lguhelpdesk@climate.gov.ph
cc: lguhelpdesk.ccet@gmail.com



Barangay Budget Preparation Form No. 1

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY _____

Barangay _____

City/Municipality of _____

Province of _____

GENERAL FUND

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year (Actual) (4)	Current Year Appropriation			Budget Year (Proposed) (8)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
I. Beginning Cash Balance							
II. Receipts							
Shares in Real Property Tax							
Business Tax(es)							
Fees and Charges							
Receipts from Economic Enterprise							
Internal Revenue Allotment							
Share from National Wealth							
Inter-Local Transfer							
Extraordinary Receipts/Grants/ Donations/Aids							
Proceeds from Sale of Assets							
Collection of Loans Receivable							
Acquisition of Loans							
Other Receipts							

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year (Actual) (4)	Current Year Appropriation			Budget Year (Proposed) (8)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
III. Expenditures Personal Services (PS) Salaries and wages (permanent and casual employees) Honoraria Cash Gift Other Personnel Benefits of permanent and casual employees Associated PS costs (GSIS, PAGIBIG, etc.) of permanent and casual employees Total PS Maintenance and Other Operating Expenses (MOOE) Travelling Expenses – Local Training Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Professional Services General Services Repairs and Maintenance Taxes, Insurance Premiums and Other Fees Other MOOE Total MOOE Financial Expenses Interest Expenses Bank Charges Other Financial Expenses							

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year (Actual) (4)	Current Year Appropriation			Budget Year (Proposed) (8)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
Capital Outlay (CO) Land and Buildings Property, Plant and Equipment Land Improvements Total Capital Outlay Special Purpose Appropriation (SPA) Appropriation for Debt Service Appropriation for Sangguniang Kabataan Appropriation for Development Fund Appropriation for Barangay Disaster Risk Reduction and Management Fund Other Authorized SPAs Total SPA							

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

Prepared by:

Approved by:

Barangay Treasurer

Barangay Secretary

Punong Barangay

INSTRUCTIONS

Column 1 – Indicate the receipts by major source. The beginning cash balance shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations, 20% Development Fund). The amount for each expense class shall exclude the appropriations for the SPAs.

The breakdown of the MOOE, i.e., supplies and materials expenses, utility expenses, communication expenses, professional services, general services, repairs and maintenance, taxes, insurance premiums and other fees, and other MOOE, shall be provided in a separate list. Example:

Account Title	Account Code
Utility Expenses	
Water Expenses	5-02-04-010
Electricity Expenses	5-02-04-020
Communication Expenses	
Postage and Courier Services	5-02-05-010
Telephone Expenses	5-02-05-020
Repairs and Maintenance	
Land Improvement	5-02-09-010
Machinery and Equipment	5-02-09-040

Account Title	Account Code
Professional Services	
Auditing Services	5-02-07-010
Consultancy Services	5-02-07-020
General Services	
Janitorial Services	5-02-08-020
Security Services	5-02-08-030
Supplies and Materials Expenses	
Office Supplies Expenses	5-02-03-010
Drugs and Medicines Expenses	5-02-03-040

Column 2 – Indicate the account code for each itemized receipt using the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.

Column 3 – Classify the income into regular (R) or non-regular (NR).

Column 4 - Indicate the past year's actual receipts and expenditures. The past year's actual receipts and expenditures shall be certified by the Barangay Treasurer.

Columns 5 and 6 – Indicate current year's estimated receipts and expenditures, as follows:

- First semester – actual receipts and expenditures certified by the Barangay Treasurer.
- Second semester – estimated receipts and expenditures prepared by the Barangay Treasurer.

Column 7 – Indicate the totals of the amounts under Columns 5 and 6.

Column 8 – Indicate the proposed amount of receipts and expenditures for the budget year.

Note:

Based on the Bureau of Local Government Finance Memorandum Circular No. 16-2015 dated June 19, 2015 re Local Public Financial Management (PFM) Tools for the Electronic Statement of Receipts and Expenditures (which include the Guidebook for the New Local Government Financial Performance Monitoring System), regular revenues refer to taxes, fees and receipts actually realized, including the IRA and other shares provided for in Sections 284, 290 and 291 of RA No. 7160, but exclusive of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and other similar receipts.

Barangay Budget Preparation Form No. 2

PROGRAMMED APPROPRIATION BY PPA, EXPENSE CLASS, OBJECT OF EXPENDITURE AND EXPECTED RESULTS, FY _____

Barangay _____

City/Municipality of _____

Province of _____

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
1. GENERAL ADMINISTRATION PROGRAM Personal Services (PS) Salaries and wages (permanent and casual employees) Honoraria Cash Gift Other Personnel Benefits of permanent and casual employees Associated PS costs (GSIS, PAGIBIG, etc.) of permanent and casual employees Total PS Maintenance and Other Operating Expenses (MOOE) Travelling Expenses – Local Training Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Professional Services General Services Repairs and Maintenance Taxes, Insurance Premiums and Other Fees Other MOOE Total MOOE				

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
Financial Expenses Interest Expenses Bank Charges Other Financial Expenses Capital Outlay (CO) Land and Buildings Property, Plant and Equipment Land Improvements Total Capital Outlay Special Purpose Appropriation (SPA) Appropriation for Debt Service Appropriation for Sangguniang Kabataan Other Authorized SPAs Total SPA 2. BASIC SERVICES AND FACILITIES PROGRAM (BSFP) Day Care PS MOOE CO Total Health and Nutrition PS MOOE CO Total Peace and Order PS MOOE CO Total				

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
<p>Agricultural Services PS MOOE CO Total</p> <p>Katarungang Pambarangay PS MOOE CO Total</p> <p>Infrastructure CO – 20% DF Non – DF Total</p> <p>BDRRMF Quick Response Fund Disaster Preparedness, Prevention & Mitigation, Response Total</p> <p>Information and Reading Center PS MOOE CO Total</p> <p>Other Services GAD (if provided through direct appropriation) Senior Citizens & Persons with Disability VAWC Others (specify)</p> <p>TOTAL BSFP</p>				

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
TOTAL PPA (GAP + BSFP)				

We hereby certify that the information presented above are true and correct.

Prepared by:

Approved by:

Barangay Treasurer

Barangay Secretary

Punong Barangay

Note:

This form is intended to reflect the details of programmed appropriation by program, project and activity, expense class, object of expenditure and expected results in the Barangay Budget.

INSTRUCTIONS

Column 1 - The breakdown of the MOOE, i.e., supplies and materials expenses, utility expenses, communication expenses, professional services, general services, repairs and maintenance, taxes, insurance premiums and other fees, and other MOOE, shall be provided in a separate list.

Column 2 - Indicate the PPA reference code reflected in the AIP corresponding to each item of appropriation.

Column 3 – Indicate the account code for each of the itemized expenses using the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.

Column 4 – Indicate the proposed amount for the budget year

Column 5 – Indicate the good or service that the barangay is expected to deliver through the implementation of the items of appropriation.

Barangay Budget Preparation Form No. 2A

LIST OF PROJECTS CHARGEABLE AGAINST THE 20% DEVELOPMENT FUND, FY _____

Barangay _____

City/Municipality of _____

Province of _____

AIP Reference Code	Details of the Project	Amount	Implementation Schedule (Start Date and Completion Date)	Expected Output
(1)	(2)	(3)	(4)	(5)
Total				

Prepared by:

Approved by:

Barangay Secretary_____
Punong Barangay**INSTRUCTIONS**

Column 1 - Indicate the PPA reference code reflected in the AIP corresponding to each item of appropriation

Column 2 - Indicate a concise description and details of each of the development projects to be implemented

Column 3 – Indicate the amount allocated for each development project

Column 4 – Indicate the timelines of the implementation of each development project

Column 5 - Indicate the good or service that the barangay is expected to deliver through the implementation of each development project

Barangay Budget Preparation Form No. 3

PLANTILLA OF PERSONNEL, FY _____

Barangay _____

City/Municipality of _____

Province of _____

Item Number (1)	Position Title (2)	Name of Incumbent (3)	Compensation				Increase/Decrease (8)
			Current Year		Budget Year		
			SG (4)	Rate (5)	SG (6)	Rate (7)	

Prepared by:

Approved by:

Barangay Secretary_____
Punong Barangay**INSTRUCTIONS**

Column 1– Indicate the item number of the plantilla position.

Columns 2 and 3 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word “vacant” under column 3. If the position is proposed for abolition, place the position title inside a bracket. If the position is proposed for reclassification, place the previous position title in a bracket and indicate the proposed position title below it.

Column 4 and 5 – Indicate the current salary grade/step and corresponding rate per annum of each position. Include as a footnote the compensation law/circular being implemented. For the initial implementation of changes, attach a copy of the Position Allocation List.

Column 6 and 7 – Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 8 – Indicate the difference between the old and the new rates of compensation per annum for the budget year.

Additional Instructions:

1. This form shall cover both elective and appointive officials of the barangay whose salaries are chargeable against Personal Services Appropriation.
2. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

Barangay Budget Preparation Form No. 4

STATEMENT OF INDEBTEDNESS, FY _____

Barangay _____

City/Municipality of _____

Province of _____

Creditor (1)	Date Contracted (2)	Term (3)	Purpose (4)	Principal Amount (5)	Previous Payments Made			Amounts Due for the Budget Year			Balance of the Principal (12)
					Principal (6)	Interest (7)	Total (8)	Principal (9)	Interest (10)	Total (11)	

Prepared by:

Approved by:

Barangay Treasurer

Punong Barangay

INSTRUCTIONS

This form is intended to reflect the following:

- Column 1 – Full name of creditors with their corresponding addresses.
- Column 2 – Date when the obligation is incurred.
- Column 3 – Period (months/years) within which to pay the loan.
- Column 4 – Principal amount of the loan.
- Column 5 – Purpose of the loan incurred.
- Columns 6, 7 and 8 – Total payments prior to budget year, including payments within the current year.
- Columns 9, 10 and 11 – Amounts due and budgeted for the budget year.
- Column 12 – Balance of the principal after deducting previous payments and amount due for the budget year.

Sample Barangay Annual Budget

(Accounts provided are based on COA Manual)

Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
Part I. Receipts Program				
Shares in Real Property Tax	4-01-01-010	60,000		
Tax Revenue – Goods and Services				
Business Tax	4-01-02-010	7,000		
Share on the tax from sand, gravel and other quarry products	4-01-02-020	12,000		
Tax Revenue - Permit Fees				
Fees and charges on commercial breeding of fighting cocks, cockfights and cockpits	4-01-03-010	7,000		
Fees and charges on places of recreation which charge Admission fees	4-01-03-020	5,000		
Fees and charges on billboards, signboards, neon signs and outdoor advertisements	4-01-03-030	6,000		
Tax Revenue – Others				
Share from IRA	4-01-04-010	3,000,000		
Tax Revenue – Fines and Penalties				
Property	4-01-05-010	8,000		
Goods and Services	4-01-05-020	2,500		
Permit Fees				
Others	4-01-05-030	1,200		
Assistance and Subsidy				
Subsidy from National Government	4-02-01-010	25,000		
Subsidy from LGUs	4-02-01-020	2,500		

Shares, Grants and Donations				
Share from National Wealth	4-03-01-010	600,000		
Grants and Donations	4-03-02-010	12,000		
Service and Business Revenue				
Clearance and Certification Fees	4-04-01-010	12,000		
Other Service Revenue	4-04-01-990	6,000		
TOTAL ESTIMATED FUNDS AVAILABLE FOR APPROPRIATION		<u>3,766,200</u>		
Part II. Expenditure Program				
GENERAL ADMINISTRATION PROGRAM: CURRENT OPERATING EXPENDITURES				
Personal Services (PS)				
Salaries and Wages (permanent/casual employees)				
a. Honoraria	5-01-02-050	500,000		
b. Cash Gift	5-01-02-070	50,000		
c. Other Personnel Benefits	5-01-02-990	50,000		
d. Associated PS costs (GSIS, Pag-IBIG, etc.)	5-01-02-070	55,000		
TOTAL PS		655,000		
Maintenance and Other Operating Expenses (MOOE)				
Traveling Expenses – Local	5-02-01-010	10,000		
Training Expenses	5-02-02-010	10,000		
Office Supplies Expenses	5-02-03-010	20,000		
Accountable Forms Expenses	5-02-03-020	20,000		
Welfare Goods Expenses	5-02-03-030	5,000		

Drugs and Medicines Expenses				
Fuel, Oil and Lubricant Expenses	5-02-03-040	5,000		
Other Supplies and Material Expenses	5-02-03-050	50,000		
Water Expenses	5-02-03-990	10,000		
Electricity Expenses	5-02-04-010	24,000		
Postage and Courier Services	5-02-04-020	120,000		
Telephone Expenses	5-02-05-010	10,000		
Internet Subscription Expenses	5-02-05-020	12,000		
Auditing Service	5-02-05-030	15,000		
Environment/Sanitary Services	5-02-07-010	60,000		
Janitorial Services	5-02-08-010	50,000		
Security Services	5-02-08-020	120,000		
Repairs and Maintenance	5-02-08-030	120,000		
Land Improvements				
Infrastructure Assets	5-02-09-010	100,000		
Buildings and Other Structures	5-02-09-020	50,000		
Machinery and Equipment	5-02-09-030	50,000		
Transportation Equipment	5-02-09-040	50,000		
	5-02-09-050	50,000		
Other MOOE				
Advertising Expenses				
Transportation and Delivery Expenses	5-02-99-010	5,000		
Rent/Lease Expenses	5-02-99-030	10,000		
Membership Dues and Contributions	5-02-99-040	14,000		
to Organizations	5-02-99-050	30,800		
Subscription Expenses				
Donations	5-02-99-060	6,000		
	5-02-99-070	10,000		
TOTAL MOOE				
		1,036,800		
Capital Outlay (CO)				
Land and Buildings				
Property, Plant and Equipment		300,000		
		300,000		
TOTAL CO				
		600,000		

Special Purpose Appropriations (SPA)				
Appropriation for Debt Service			123,380	
Appropriations for SK			376,620	
TOTAL SPA			400,000	
TOTAL GENERAL ADMINISTRATION PROGRAM			<u>2,691,800</u>	
BASIC SERVICES AND FACILITIES PROGRAM				
a. <u>Day Care</u>				
PS				
Honoraria				More pre-schoolers enrolled in Day Care centers
MOOE		12,000		Number of enrollees in the Day Care Center
Supplies and Expenses				
CO		18,000		
Total		30,000		
b. <u>Health and Nutrition</u>				
PS				
Honoraria				Improvement of health services
MOOE		12,000		Number of medicines distributed to the constituents
Drugs and Medicine				Number of patients served in health centers
CO		22,000		
Total		34,000		
c. <u>Peace and Order (includes BADAC)</u>				
PS				
Honoraria		21,200	Peaceful community	Percentage decrease of crime rate in the barangay
MOOE				
Uniform/Food Supplies		10,000		
CO				
Total		31,200		

d. <u>Agricultural Support Services</u>				
PS		12,000		
MOOE				
Supplies and Materials		12,000	Increase in agricultural production	Number of farm inputs, such as pesticides and fertilizers, distributed
CO				
Total		24,000		
e. <u>Katarungang Pambarangay</u>				
PS		12,000		
MOOE				
Supplies and Materials		12,000	Peaceful community	Percentage decrease of crime rate in the barangay
CO				
Total		24,000		
f. <u>Infrastructure</u>				
20% Development Fund		600,000		
Others				
Total		600,000	Improved facilities in the barangay	Number of buildings repaired/rehabilitated
g. <u>BDRRMF</u>				
QRF		60,000		
Disaster Preparedness, Prevention & Mitigation, Response, Rehabilitation & Recovery		140,000	Resilient community	Number of relief goods distributed Decrease in the number of casualties during calamities
Total		200,000		
h. <u>Information and Reading Center</u>				
PS				
Honoraria		12,000	More students and researchers in the barangay can access the reading center	Number of books purchased Number of students accommodated
MOOE		12,000		
Total		24,000		
i. Other Services				
Senior Citizen/PWD		30,000		
Others		77,200		
Total		107,200		
Total for Basic Services & Facilities Program		1,074,400		

TOTAL EXPENDITURE PROGRAM		<u>3,766,200</u>		
ENDING BALANCE		- 0 -		