



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

**LOCAL BUDGET CIRCULAR**

No. 155

Date: February 15, 2024

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

Subject : **GUIDELINES ON THE RELEASE AND UTILIZATION OF THE LOCAL GOVERNMENT SUPPORT FUND—FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS UNDER THE FY 2024 GENERAL APPROPRIATIONS ACT, REPUBLIC ACT NO. 11975**

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**1.0 LEGAL BASIS**

Consistent with Special Provision (SP) No. 1 of the Local Government Support Fund (LGSF) under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975, the amount appropriated for the LGSF-Financial Assistance to Local Government Units (hereinafter referred to as "LGSF-FA to LGUs" for brevity) amounting to Fourteen Billion Thirty Five Million Ninety Thousand Pesos (Php 14,035,090,000) shall be used for financial assistance to LGUs for the following projects:

- (a) Implementation of agriculture-related programs and projects, such as:
  - (i) provision of agricultural support services, which include planting materials distribution system and operation of farm produce collection and buying stations;
  - (ii) extension of on-site research services and facilities related to agriculture and fishery activities;
  - (iii) construction, restoration and improvement of infrastructure facilities, including farm-to-market roads, slaughterhouses, small water impounding projects, fish ports, and water supply systems; and
  - (iv) provision of various production inputs for crops, livestock and poultry, and fisheries;
- (b) Implementation of programs, projects, and activities to support the cotton and textile industry and development of local arts and crafts;
- (c) Implementation of programs, projects and activities for the protection, preservation and promotion of cultural heritage, including restoration, rehabilitation, repair, improvement and/or maintenance of national heritage structures and sites;
- (d) Information and Communications Technology systems and infrastructure development, such as, but not limited to, establishment of Integrated Business Permit and Licensing System, digitalization of payments for

- collections and disbursements, and purchase and installation of Closed-Circuit Television (CCTV) Surveillance System;
- (e) Construction, concreting, rehabilitation, repair, improvement, expansion or upgrading of the following: (i) local roads and/or bridges; (ii) public markets; (iii) multi-purpose buildings; (iv) water supply and sanitation projects; (v) evacuation centers; and (vi) public cemeteries;
  - (f) Purchase of equipment to support evacuation and camp management operations;
  - (g) Establishment of Materials Recovery Facility with sorting station, drop-off center, composting facility, and recycling facility;
  - (h) Implementation of programs, projects and activities for disaster response, rehabilitation, and recovery, which include procurement or acquisition of disaster equipment and vehicles for disaster response and rescue activities;
  - (i) Adaptation and mitigation projects;
  - (j) Purchase of ambulance, trucks, or multi-purpose vehicles; and
  - (k) Assistance to indigent individuals or families in any of the following forms: (i) medical; (ii) burial; (iii) transportation; (iv) food assistance; and (v) educational assistance/scholarship.

As part of the eligible projects and in accordance with Item E (For Disaster Response and Rescue/Relief Operations), Annex A (Updated Motor Vehicle Description, Classifications, And Specifications Guide) of DBM Budget Circular (BC) No. 2022-1 dated February 11, 2022 (Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles), as supplemented by DBM BC No. 2022-1A dated March 1, 2023 (Supplemental Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles), disaster equipment and vehicles for disaster response and rescue activities include the procurement or acquisition of: (i) van (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus); (ii) pick-up (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus); (iii) heavy equipment such as bulldozers, graders, payloaders, dump trucks, compactors, amphibian trucks, and related equipment; (iv) specific-purpose vehicle (fire truck); and (v) motorized boat.

## **2.0 PURPOSE**

This Circular is being issued to prescribe the guidelines and procedures on the release and utilization of the LGSF-FA to LGUs, consistent with the FY 2024 GAA, RA No. 11975.

## **3.0 GENERAL GUIDELINES**

- 3.1 The LGSF-FA to LGUs shall be exclusively used by the beneficiary provinces, cities, municipalities, and barangays to fund the eligible programs and projects enumerated under SP No. 1 of the LGSF under the FY 2024 GAA, RA No. 11975. For the guidance of the LGUs, the definition of terms covering the scope of the eligible programs and projects are provided in **Annex A** hereof.



3.2 The submission of requests for financial assistance, chargeable against the LGSF-FA to LGUs, shall only be made through the Digital Requests Submission for Local Government Support Fund (DRSL) found in the DBM Apps Portal. The LGUs shall submit the LGU User Registration Form (**Annex B**) to the DBM Regional Offices (ROs) within their region for the grant of access to the said portal.

3.3 All digital requests of LGUs shall be subject to the evaluation by the DBM based on necessity, just and equitable distribution among LGUs, and/or fund availability.

3.3.1 For "Assistance to indigent individuals or families in any of the following forms: (a) medical; (b) burial; (c) transportation; (d) food assistance; and (e) educational assistance/scholarship," the DBM shall apply the following indicative ceiling in the evaluation of requests of LGUs:

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

3.3.2 Further, the total amount of all programs and projects requested by each barangay shall have an indicative ceiling of up to PhP 5,000,000.

3.3.3 However, the indicative ceilings under Items 3.3.1 and 3.3.2 shall not apply for requests of calamity/disaster-affected LGUs. The DBM, when necessary, may forward the requests to the Department of the Interior and Local Government (DILG) for the determination of the recommended amount for each LGU. Nevertheless, the DILG may consider the amount of allocation for each calamity/disaster-affected LGU based on the damages incurred by the same LGU on infrastructure and agriculture as reflected on the Situational Report(s) of the National Disaster Risk Reduction and Management Council (NDRRMC) and/or Disaster Response Operations Monitoring and Information Center (DROMIC) Report(s) of the Department of Social Welfare and Development (DSWD).

3.4 To preclude unscrupulous individuals or organized groups from making representations that they are able to influence or facilitate the release of the LGSF-FA to LGUs, the DBM shall directly deal only with the local chief executive (LCE) of the LGU concerned.

3.4.1 The DBM ROs shall only provide assistance in the registration to verify LGUs' contact information which shall be used in the creation of LGU accounts in the DBM Apps Portal.

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

- 3.5 The beneficiary LGUs shall observe and comply with the requirements on the implementation of infrastructure projects pursuant to Section 29 of the General Provisions (GPs) of the FY 2024 GAA, RA No. 11975.

Furthermore, the beneficiary LGUs shall ensure that the designs of all proposed projects for the construction, concreting, rehabilitation, repair, improvement, expansion or upgrading of government buildings include the installation of a Rainwater Collection System, in accordance with the prescribed design of the Department of Public Works and Highways, pursuant to Section 30 of the GPs of the FY 2024 GAA, RA No. 11975.

- 3.6 The purchase of motor vehicle(s) shall be subject to Administrative Order (AO) No. 14, s. 2018, DBM BC No. 2022-1, and other guidelines and issuances by the appropriate government agency for the purpose.
- 3.7 Consistent with SP No. 3 of the DILG-Office of the Secretary under the FY 2024 GAA, RA No. 11975, the DILG shall be responsible for the monitoring and evaluation of project implementation by the LGUs for projects covered by the LGSF. The DBM shall provide the DILG with a list of releases from the LGSF-FA to LGUs for monitoring and evaluation purposes.

The beneficiary LGUs shall comply with DILG Memorandum Circular No. 2023-063 dated April 18, 2023 (Revised Omnibus Guidelines in the Monitoring and Evaluation of Projects Under the Assistance to Local Government Units-Local Government Support Fund), including its subsequent revision(s) for the monitoring and evaluation of project implementation. Likewise, beneficiary LGUs shall comply with the necessary reports/plans/documents relative to the project implementation.

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



## 4.0 SPECIFIC GUIDELINES

- 4.1 The submission of requests under the LGSF-FA to LGUs shall only be made through the DRSL found in the DBM Apps Portal. All documents submitted by the LGU through other means, unless requested by the DBM, shall not be processed and shall be deemed automatically denied.

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

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

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

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

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

- 4.5 The LGUs shall ensure the accuracy of the data to be supplied in the DRSL found in the DBM Apps Portal, including, but not limited to, type of project and project location.

- 4.6 In the event of any alterations in the essential information, such as LCE name, email address, or contact number, the LGU shall submit a new duly notarized LGU User Registration Form and a request for amendment on such information, which shall be forwarded to the DBM ROs for verification. The DBM RO shall submit the same to the DBM CO for consideration and/or updating.

- 4.7 Once the request is tagged as "Approved" in the DRSL, the LCE shall be responsible for the submission of a Report on Fund Utilization to the DILG for monitoring and evaluation of any previous releases funded under the FY 2016 to FY 2023 LGSF-FA to LGUs, following the template prescribed in **Annex C** hereof.

In case of approved requests for the implementation of Assistance to indigent individuals or families in any of the following forms: (i) medical; (ii) burial; (iii) transportation; (iv) food assistance; and (v) educational assistance/scholarship, the LCE shall submit to the DILG the Project

Profile/Proposal following the template prescribed in **Annex D** hereof containing the details of project implementation for monitoring and evaluation.

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

- 4.8 Calamity/Disaster-affected LGUs may request financial assistance for the implementation of programs and projects specified under SP No. 1 of the LGSF under the FY 2024 GAA, RA No. 11975, subject to the following:

4.8.1 The indicative ceilings under Items 3.3.1 and 3.3.2 of this Circular shall not apply to the requests of calamity/disaster-affected LGUs.

4.8.2 The DBM shall receive and evaluate the requests through the DRSL and release funds to the calamity/disaster-affected LGUs.

In case of approved requests of calamity/disaster-affected LGUs, the LCE shall submit to the DILG the pertinent Situational Report(s) of the NDRRMC and/or DROMIC Report(s) of the DSWD.

4.8.3 The DBM CO, when necessary, may forward the requests to the DILG for determination of the recommended amount for each LGU which may be based on the damages incurred on infrastructure and agriculture in CY 2024 as reflected on the Situational Report(s) of the NDRRMC and/or DROMIC Report(s) of the DSWD.

4.8.4 In the evaluation by DILG of requests of calamity/disaster-affected LGUs, the DILG CO may issue the necessary operational guidelines for the implementation of Item 3.3.3 of this Circular, including the timelines for the submission of additional documentary requirements by the calamity/disaster-affected LGUs. It must be understood that any guidelines that may be issued by the DILG for the purpose shall be made consistent with SP No. 1 of the LGSF under the FY 2024 GAA, RA No. 11975.

4.8.5 The DILG CO shall endorse to the DBM CO all eligible and compliant requests of calamity/disaster-affected LGUs. The DILG shall specify the following details in their endorsement letter to DBM: (i) name of beneficiary LGUs; (ii) total amount of allocation for the beneficiary LGUs; (iii) program(s)/project(s) to be implemented; and (iv) pertinent Situational Report(s) of the NDRRMC and/or DROMIC Report(s) of the DSWD.



- 4.9 It is understood that once the request is already "Submitted" by the LGU in the DRSL, all documentary requirements to be generated from the DRSL are considered signed by the LCE pursuant to their undertaking in the LGU User Registration Form.
- 4.10 The LGU shall ensure that no duplication of funding will occur. As such, the LGU, through its LCE, shall immediately inform the DBM if it has received funding from other sources for the same programs or projects.
- 4.11 All modifications or updates to the submitted request must be formally requested through electronic means via [ask.drsl@dbm.gov.ph](mailto:ask.drsl@dbm.gov.ph).
- 4.12 Consistent with DBM-Department of Finance (DOF) Joint Circular (JC) No. 2016-1 dated January 4, 2016,<sup>1</sup> the Special Allotment Release Order (SARO) and Advice(s) of Notice of Cash Allocation (NCA) Issued (ANCAIs) covering the LGSF-FA to LGUs shall be released by the DBM to the BTr, while the corresponding NCAs shall be released to the Modified Disbursement System-Authorized Government Servicing Banks (MDS-AGSBs) for crediting to the BTr account.

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

- 4.13 Should the request status be tagged as "Approved" in the DRSL, the recipient LGU shall coordinate with the BTr ROs and/or BTr Field Offices concerned for the issuance of the NADAI.
- 4.14 In case of approved motor vehicle projects, the LGU concerned may generate a copy of the Authority to Purchase Motor Vehicle (APMV) in the LGU's DRSL account for vehicles that fall within the authority of the DBM. For those charged against the FY 2023 LGSF-FA to LGUs that were released in CY 2024, the LGUs shall receive a copy of the APMV through the LGU's registered email address.

However, the issuance of APMV for motor vehicles that fall within the authority of the DILG shall be retained with the DILG, consistent with AO No. 14, s. 2018 and DBM BC No. 2022-1.

- 4.15 Pursuant to Section 309 (b) of RA No. 7160 or the Local Government Code of 1991, the LGSF-FA to LGUs shall be recorded as a trust fund by the beneficiary LGU for the specific purpose(s) for which the fund was received. The released fund shall be made available for disbursement for the purpose specified until fully expended.<sup>2</sup>

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

<sup>2</sup> Section 70, General Provisions of the FY 2024 General Appropriations Act, RA No. 11975

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

Furthermore, upon completion of the proposed project(s), all undisbursed funds shall be immediately reverted to the National Treasury.

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

5.1 The LGSF-FA to LGUs shall only be used for:

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

5.1.2 The purchase of motor vehicles with specifications, costs, deployment, and/or purpose as specified in the APMV issued by the DBM or DILG to the LGU. Any change in the specification(s), number of units, and cost shall require prior evaluation and approval of the DBM or the DILG pursuant to Item 4.14 of this Circular.

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

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

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

## **6.0 POSTING AND REPORTING REQUIREMENTS**

6.1 The beneficiary LGUs shall:

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

6.1.2 Prepare quarterly reports on fund utilization and status of program/project implementation using the prescribed format (**Annex C**) and submit the same to DILG consistent with Item 3.7 of this Circular, until such time that the Unified Reporting System for LGUs has been developed and can be used by the LGUs;

6.1.3 Consistent with the Full Disclosure Policy of the DILG, post the said reports in at least three (3) conspicuous public places in the



locality, and on the LGU's website or social media page/platforms within twenty (20) calendar days from the end of each quarter; and

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

## **7.0 RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the planning, implementation, completion, and functionality of programs and projects, as well as proper utilization and disbursement of the LGSF-FA to LGUs shall rest upon the LCE and other local officials concerned of the recipient LGU. It is also the responsibility of said local officials to ensure that the funds released to the LGU are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184 and its 2016 Revised IRR.

## **8.0 ITEMS FOR RESOLUTION**

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

## **9.0 SEPARABILITY CLAUSE**


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

## **10.0 REPEALING CLAUSE**

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

## **11.0 EFFECTIVITY**

This Circular shall take effect immediately after its publication.

  
**AMENAH F. PANGANDAMAN**  
Secretary

## DEFINITION OF TERMS

Particulars	Definition	Source
Adaptation Projects	<p>Refer to programs, activities, or projects which intend to reduce the vulnerability of humans or natural systems to the impacts of climate change and climate-related risks, by maintaining or increasing adaptive capacity and resilience.</p> <p>Programs/activities/projects for climate change adaptation and mitigation shall be consistent with the Climate Change Typologies for Climate Change Expenditure Tagging consistent with Annex A of Joint Memorandum Circular (JMC) No. 2015-1 dated July 23, 2015.</p>	Item 3.2 of the Department of Budget and Management (DBM)-Climate Change Commission (CCC)-Department of the Interior and Local Government (DILG) JMC No. 2015-1 dated July 23, 2015 or the "Revised Guidelines for Tagging/Tracking Climate Change Expenditures in the Local Budget (Amending DBM-CCC-DILG JMC 2014-01, Dated August 7, 2014)"
Agriculture Infrastructure Facility – Water Supply Systems	<p>Water supply for agricultural purposes through the construction of water supply systems such as:</p> <ul style="list-style-type: none"> <li>• Rainwater Harvesting Systems such as small water impounding project, small farm reservoir, or cistern;</li> <li>• Pump Irrigation Systems such as shallow tube well, pump irrigation system for open source, pump irrigation projects, and pump irrigation systems using renewable energy;</li> </ul> <p>Others such as diversion dam, check dam, and spring development</p>	Department of Agriculture (DA) Memorandum Order No. 67, s. 2022 or the General Guidelines on the Implementation of Small-Scale Irrigation Projects of the Department of Agriculture
Ambulance	An ambulance is a vehicle designed and equipped with medical/life-saving apparatus or equipment used for transporting sick and/or injured patients to, from, and between places of treatment by land, water or air, affording	DBM Budget Circular (BC) No. 2022-1 dated February 11, 2022, as supplemented by DBM BC No. 2022-1A dated March 1, 2023



Particulars	Definition	Source
	<p>safety and comfort to the patients to avoid aggravation of illness or injury.</p> <p>An ambulance shall refer to a land ambulance. Sea and air ambulances are considered customized seacrafts and aircrafts, respectively.</p> <p>Original ambulance, designed, built and equipped as such by the manufacturer and complies with the DOH guidelines.</p> <p>Specifications may vary according to manufacturer and the sophistication of the desired units, and shall be consistent with the Department of Health (DOH) Guidelines.</p>	
Construction	The process of building infrastructure, including but not limited to new construction, improvement, upgrading, and rehabilitation.	Department of Public Works and Highways (DPWH) Enterprise Data Glossary, December 2022
Evacuation Center	Evacuation Center refers to the type of camp that may be a government facility (permanent evacuation centers, gymnasiums, barangay halls, as last resort- schools, and etc.), church-buildings, or other private facilities hosting internally displaced persons.	National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum No. 083, s. 2022
Extension of On-site Research Services and Facilities Related to Agriculture and Fishery Activities	<p>Extension refers to the transfer of technologies to improve the Agriculture and Fishery Sector through the following:</p> <ul style="list-style-type: none"> <li>a. Training Services;<sup>1</sup></li> <li>b. Farm or Business Advisory Services;</li> <li>c. Technology Demonstration Services; and</li> <li>d. Information and Communication support services.</li> </ul> <p>On site research services pertain to the conduct of research for development related activities (i.e. projects, services) in the field or in target location/sites.</p>	<p>RA No. 8435 or Agriculture and Fisheries Modernization Act (AFMA) of 1997, as amended</p> <p>General Appropriations Act (GAA), 2021, Volume 1 A (Special Provision No. 5)</p>

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

Particulars	Definition	Source
Farm-to-Market Roads	Refer to roads linking the agriculture and fisheries production sites, coastal landing points and post-harvest facilities to the market and arterial roads and highways	Republic Act No. 8435 or Agriculture and Fisheries Modernization Act of 1997
Fish Port	Includes but not limited to port works such as pier, causeway, wharf, quay, stair landing, building facility, market hall, and warehouse	Philippine Fisheries Development Authority (PFDA) Website
Information and Communications Technology Systems and Infrastructure Development	Information and communication technology and facilities (civil works components) including backbone network, terrestrial and satellite facilities, IT networks and database infrastructure: communications facilities; and telecommunications	DBM Budget Preparation Advisory No. 7 dated June 9, 2023
Improvement	The betterment of existing infrastructure through upgrading, widening, or strengthening (e.g., retrofitting) in order to increase its original design capacity or performance.	DPWH Enterprise Data Glossary, December 2022
Local Arts and Crafts	<p>Refer to the products of human creativity that reflect the cultural identity and heritage of a community. These include programs/projects/activities (PPAs) pertaining to the development of traditional and contemporary forms of expression, such as:</p> <ol style="list-style-type: none"> <li>Textiles such as weaving, embroidery, dyeing, and batik;</li> <li>Pottery such as earthenware, stoneware, and porcelain;</li> <li>Basketry such as rattan, bamboo, and nipa;</li> <li>Woodcarving such as furniture, sculptures, and masks;</li> <li>Metalwork such as jewelry, weapons, and tools; and</li> <li>Paper such as origami, paper-mache, and calligraphy.</li> </ol> <p>This may also include PPAs for infrastructure support, research and</p>	RA No. 11961, amending RA No. 10066 or The National Cultural Heritage Act of 2009



Particulars	Definition	Source
	development, trainings, and other related PPAs for adaptive conservation, cultural and heritage sustainability, innovation, and digitalization.	
Maintenance	An activity undertaken to keep or restore an asset to good working condition.	DPWH Enterprise Data Glossary, December 2022
Materials Recovery Facility	<p>Refers to a facility which includes a solid waste transfer station or sorting station, drop-off center, a composting facility, and a recycling facility</p> <p>Materials recovery facility – a facility where recyclable municipal solid waste is processed and separated using manual and/or mechanical methods. The recovered materials may include paper, glass, plastics, and metals, which are baled, temporarily stored, and eventually sold to recycling or manufacturing firms. The remaining residual wastes are then disposed of into a sanitary landfill. Materials recovery facilities can process either source-separated recyclables or mixed wastes, in which case the biodegradable components can be processed into compost in another facility.</p>	<p>RA No. 9003 (Ecological Solid Waste Management Act of 2000)</p> <p>Asian Development Bank, 2020, Materials Recovery Facility Tool Kit</p>
Mitigation Projects	<p>Refer to programs, activities, or projects which are aimed at reducing greenhouse gas (GHG) emissions, directly or indirectly, by avoiding or capturing GHG before they are emitted to the atmosphere or sequestering those already in the atmosphere by enhancing "sinks" such as forests.</p> <p>Programs/activities/projects for climate change adaptation and mitigation shall be consistent with the Climate Change Typologies for Climate Change Expenditure Tagging consistent with</p>	Item 3.5 of the DBM-CCC-DILG JMC No. 2015-1 dated July 23, 2015

Particulars	Definition	Source
	Annex A of Joint Memorandum Circular (JMC) No. 2015-1 dated July 23, 2015.	
Multi-purpose Building	<p>A building used for more than one specific purpose which may be constructed/implemented in any location identified by the LGU in its submitted request as long as it is in the nature of a multi-purpose building.</p> <p>Consistent with the provisions of this Circular, the multi-purpose building should be distinct from pre-existing structures/facilities. The LGU should determine the scope of project to be implemented, such as the scope of work (e.g., construction, concreting, rehabilitation, repair, improvement, expansion or upgrading), and portion/stage/phase as applicable.</p>	
Multi-purpose Vehicle	A four-wheel enclosed vehicle having dual side doors and a fifth rear door or lift-up tailgate. It has a maximum seating capacity of 10 passengers, including the driver, with its two (2) rows of front seats and foldable rear seats (optional). Engine displacement not exceeding 2500 cc for gasoline or 2800 cc for diesel; or alternative fuels or source of power, such as electric vehicles, and taking into consideration the sustainability of fuel or power supply in the area of operation.	DBM BC No. 2022-1 dated February 11, 2022, as supplemented by DBM BC No. 2022-1A dated March 1, 2023
National Heritage Structure and Sites	<p>Refer to historical, anthropological, archaeological, artistic geographical areas and structures that are culturally significant to the country, as declared by the National Museum and/or the National Historical Institute.</p> <p>"Cultural heritage" refers to the totality of cultural property preserved and developed through time and passed on to posterity.</p>	RA No. 11961, amending RA No. 10066 or The National Cultural Heritage Act of 2009



Particulars	Definition	Source
Operation of Farm Produce Collection and Buying Stations	Refer to the activities, such as delivering of farmers', fisherfolk's, and groups' produce for aggregation and consolidation for selling to the buyers or markets, happening in a collection and buying stations	
Pick-up (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus)	<p>A four-wheel compact truck with a low-sided open cargo hauler, and a passenger cab (regular/single or extended/crew cab type) accommodating two (2) to six (6) passengers on split and/or bench seats with two (2) or four (4) side doors. A pick-up truck is designed to carry both passengers and cargoes.</p> <p>The engine displacement shall not exceed 2500 cc for gasoline or 3000 cc for diesel; or alternative fuel vehicle (AFV) as prescribed under Item 5.5 of DBM BC No. 2022-1.</p>	DBM BC No. 2022-1 dated February 11, 2022, as supplemented by DBM BC No. 2022-1A dated March 1, 2023
Planting Materials Distribution System	<p>Refers to the process of distribution of seeds and planting materials of different crops under High Value Crops Development Program and BPI Seed Fund, but excludes those seeds and planting materials under separate programs and projects with specific guidelines.</p> <p>This activity ensures the availability of quality vegetable seeds and planting materials for the general public in support of the government's programs and other related activities.</p>	Amendment to Administrative Order No. 7 Series of 1991, 'Implementing Guidelines on the Distribution of Vegetable Seeds and Fruit Trees Planting Materials'
Provision of Agricultural Support Services	<p>Agricultural Support Services are activities that aim to assist farmers by providing agronomic and management advice, with market information, and with animal nutrition, health care, and breeding. Agricultural Support Services may include:</p> <ul style="list-style-type: none"> <li>- provision of seeds, fertilizer, fuel, machinery to eligible farmers</li> </ul>	<p>International Fund for Agricultural Development (IFAD) Website</p> <p>DA website - High Value Crops Development Program; RCEF, and Fuel Assistance to Farmers Program</p>

Particulars	Definition	Source
	<ul style="list-style-type: none"> <li>- provision of various production inputs for crops, livestock and poultry, and fisheries, which include purchase of pesticides</li> <li>- provision of credit support to eligible farmer beneficiaries with small interest (e.g. RCEF, Agricultural Credit Policy Council's Agri-Negosyo and Sikat Saka Program)</li> <li>- conduct of trainings on production of rice, corn, and other crops (e.g. RCEF, Agricultural Training Institute, PhilRice)</li> </ul>	
Purchase of equipment to support evacuation and camp management operations	<p>Camp Management refers to ensuring coordination and provision of assistance and protection to [internally displaced persons] IDPs living in camps according to the legal protection framework and minimum humanitarian standards, encouraging IDP participation, managing IDP data and information, and maintaining camp facilities.</p> <p>This project may include: (1) emergency power equipment, (2) portable water treatment facility, (3) communication and early warning equipment, (4) office equipment and (5) basic medical equipment.</p>	NDRRMC Memorandum No. 083, s. 2022
Restoration	<p>Rehabilitation Alias Restoration - A grouping of types of work which restore structural capacity and performance, and/or enhance safety. These types of work are applicable to infrastructure in poor or bad condition. In the case of pavement, this shall not extend into the subgrade. In the case of flood control, this includes dredging.</p>	DPWH Enterprise Data Glossary, December 2022
Rehabilitation	<p>A grouping of types of work which restore structural capacity and performance and/or enhance safety. These types of work are applicable to infrastructure in poor or bad condition.</p>	DPWH Enterprise Data Glossary, December 2022



Particulars	Definition	Source
Slaughterhouses	<p>Facilities where farm animals are butchered and processed</p> <p>Refer to premises that are approved and registered by the controlling authority in which food animals are slaughtered and dressed for human consumption</p>	<p>Commission on Audit Circular No. 2013-002: Adoption of the Revised Chart of Accounts for National Government Agencies, January 30, 2013</p> <p>Revised Implementing Rules and Regulations of Republic Act (R.A) No. 9296, otherwise known as "The Meat Inspection Code of the Philippines", as amended by R.A 10536.</p>
Small Water Impounding Projects	Defined as an earth fill structure built across a narrow depression or valley to harvest and store rainfall and runoff for immediate and multiple use. It has a height of 5 m to a maximum of 15 m and service area of 25 ha to 150 ha	Philippine National Standard for Rainwater and Runoff Management Small Water Impounding System (PNS/BAFS/PAES 225:2017)
Support to Cotton and Textile Industry	<p>Refers to supporting the development of the cotton and textile industry through essential production services, and activities such as those under the Piña, Sericulture, Salago, Sisal (PS4), and Cotton Production Development, which include:</p> <ul style="list-style-type: none"> <li>- Production Support Program;</li> <li>- Infrastructure projects (e.g. ginning and baling facilities) necessary for the efficient growing and marketing of cotton and textile</li> <li>- Purchase of equipment (e.g. cotton gins, baling press, knitting machines, fabric cutters)</li> <li>- Research and Development; and</li> <li>- Extension Support, Education and Training</li> </ul>	Philippine Fiber Industry Development Authority (FIDA) Website

Particulars	Definition	Source
Trucks	<p>A large and heavy-fabricated automotive vehicle that is used in construction, waste management, and other related activities. In addition, trucks are used to transport cargo with weights that are beyond the capacity of other vehicle types used for the transport of personnel, equipment, supplies, products and materials.</p> <p>The engine displacement and gross vehicle weight shall be consistent with DBM BC No. 2022-1.</p> <p>Specifications may vary according to the manufacturer, model, intended use, etc.</p>	DBM BC No. 2022-1 dated February 11, 2022, as supplemented by DBM BC No. 2022-1A dated March 1, 2023
Van (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus)	<p>A fully or partially enclosed four-wheel general purpose utility vehicle with two (2) compartments: (i) the front cabin/cab with two (2) side doors seating three (3) passengers, including the driver, on a full width seat, and (ii) the rear deck accommodating eight (8) to 16 passengers with facing collapsible bench seats accessible through rear door(s). A multicab is considered a van.</p> <p>The engine displacement shall not exceed 2500cc for gasoline or 2800cc for diesel; or AFV as prescribed under Item 5.5 of DBM BC No. 2022-1.</p>	DBM BC No. 2022-1 dated February 11, 2022, as supplemented by DBM BC No. 2022-1A dated March 1, 2023
<p>Water Supply and Sanitation Projects</p> <p>Level I (point source)</p>	<p>A protected well or a developed spring with an outlet but without a distribution system, generally adaptable for rural areas where the houses are thinly scattered. A Level I facility normally serves an average of 15 households.</p>	<p>Section 2 (16), Chapter 2, Sanitation Code of the Philippines</p> <p>Adopted by National Economic and Development Authority (NEDA) through Board Resolution No. 12 s. 1995, DPWH DO 029 s. 2023, DPWH DO 160 s. 2023, PWSSMP, Rural Water</p>



Particulars	Definition	Source
Level II (Communal faucet system or standpost)	A system composed of a source, a reservoir, a piped distribution network, and communal faucets. Usually, one faucet serves 4 to 6 households. Generally suitable for rural and urban fringe areas where houses are clustered densely to justify a simple piped system.	Supply Manual Volume 1, 2 and 3  Section 2 (17), Chapter 2, Sanitation Code of the Philippines  Adopted by NEDA through Board Resolution No. 12 s. 1995, DPWH DO 029 s. 2023, DPWH DO 160 s. 2023, PWSSMP, Rural Water Supply Manual Volume 1, 2 and 3
Level III (Waterworks system or individual household connections)	<p>A fully reticulated system with individual house connections based on a daily water demand of more than 100 liters per person. This system includes water source, reservoir, pumphouse, treatment facility, piped distribution system, and household taps. Generally suited for densely populated urban areas.</p> <p>The LGU should determine the scope of project to be implemented, such as the scope of work (e.g., construction, concreting, rehabilitation, repair, improvement, expansion or upgrading), and portion/phase/stage of the system as applicable.</p>	<p>Section 2 (18), Chapter 2, Sanitation Code of the Philippines</p> <p>Adopted by NEDA through Board Resolution No. 12 s. 1995, DPWH DO 029 s. 2023, DPWH DO 160 s. 2023, PWSSMP, Rural Water Supply Manual Volume 1, 2 and 3</p>

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

TERMS AND CONDITIONS:

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

- i. **ACCURACY OF INFORMATION:** I certify that all information provided in this form is true, accurate, and complete to the best of my knowledge. All changes in the details provided shall be directly coordinated to the Department of Budget and Management (DBM) Regional Office concerned;
- ii. **EXCLUSIVE USE AND CONTROL OF THE DRSL AND ACKNOWLEDGMENT OF DIGITAL SUBMISSION:** I undertake that the DRSL in the DBM Apps Portal shall be for my exclusive use and control. All details and information in the digital request shall, upon submission and verification through the one-time password (OTP) sent to my email, are deemed my own actual submission; and
- iii. **PRIVACY POLICY:** I acknowledge that the information provided in this form shall be confidential and exclusively used by the DBM for the purpose of digital submission in the DRSL, in accordance with existing laws and regulations.

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

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

[SIGNATURE ABOVE PRINTED NAME OF LOCAL CHIEF EXECUTIVE]

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

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

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



**ANNEX C**

**LOCAL GOVERNMENT SUPPORT FUND**  
**Report on Fund Utilization and Status of Program/Project Implementation**  
**For the Quarter Ended \_\_\_\_\_**

Fund Source	Date of Notice of Authority to Debit Account Issued (NADAI)	Type of Program/Project	Name Title of Program/Project	Specific Location	Mechanism/ Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion (month and year)	Remarks on Program/Project Status
							Received	Contracted Out	Disbursed/ Utilized		

Certified correct by:

The Local Finance Committee (LFC)

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

**PROJECT PROFILE/PROPOSAL  
FY 2024 LOCAL GOVERNMENT SUPPORT FUND -  
FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS**

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

Approved by:

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